IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.12.2024

CORAM:

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.No.17606 of 2022
and WMP.No.16872 of 2022

M/s.New Kannan Vilas Tobacco Company,
Rep.by its Managing Partner,
Mr.P.Nagendran
No.2/47, Navalar Street,
Mudikandanallur & Post
Tharangambadi – TK,
Mayiladuthurai – 609 309 ... Petitioner

Vs

The Assistant Commissioner
of GST & Central Excise
Cuddalore Division,
1 Vellalar Nagar,
Manjakuppam,
Cuddalore 607 001. .... Respondent

Prayer: Writ petition filed under Article 226 of the Constitution of India, praying to issue a writ of certiorari to call for the records on the file of the respondent in GSTIN No:33AACFN4731F1ZO and quash the impugned order in Original No.02/2022-GST dated 19.05.2022 passed by the respondent as illegal and without jurisdiction.

For Petitioner : Ms.Anu Mitha. V
for Mr.R.Sivaraman

For Respondents : Mr.Sai Srejan Tayi
Senior Panel Counsel

O R D E R

This writ petition has been filed for issuance of a writ of certiorari to call for the records on the file of the respondent in GSTIN No:33AACFN4731F1ZO and quash the impugned order in Original No.02/2022-GST dated 19.05.2022 passed by the respondent

2. It is informed by the learned counsel for the petitioner that this Court had already passed an order in a batch of writ petitions in W.P.Nos.12689 of 2020 batch etc., dated 24.10.2024, wherein the challeng the assessment order has been declined with liberty to challenge the same before the Appellate Commissioner. In this case, the impugned

order is dated 19.05.2022. The writ petition has almost been filed immediately before the expiry of period of limitation under Section 107 of CGST Act, 2017 and TNGST Act, 2017.

3. Therefore, without going into the merits of the case, this writ petition is disposed with liberty to the petitioner to work out the remedy before the Appellate authority under Section 107 of CGST Act, 2017 and TNGST Act, 2017. The petitioner shall file an appeal before the Appellate Commissioner within a period of 30 days from the date of receipt of a copy of this order and in case such an appeal is filed within a period of 30 days from the date of receipt of a copy of this order, appeal shall be taken and disposed on merits without reference to the limitation.

4. Registry is directed to return the certified copy of the impugned order which is kept at page no.39 of the writ petition in the typed set of documents.

5. With the above observation and direction, the writ petition is disposed of. No costs. Consequently, connected miscellaneous petition is also closed.

06.12.2024

dpq
Index: Yes/No
Speaking order / Non speaking order

To

The Principal Commissioner
of GST & Central Excise,
Chennai North Commissionerate
GST Bhawan, 3rd floor, 26/1,
Mahatma Gandhi Salai,
Nungambakkam,
Chennai 600 034

C. SARAVANAN, J.

dpq

W.P.No.17606 of 2022

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