IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.08.2024

CORAM

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P. No.22966 of 2024 AND W.M.P. Nos.25032 and 25033 of 2024

CD Tech Innovations Private Limited
represented by its Director Gladys Stanley
22, G-3 Rams Building
West Cott Road
Royapettah, Chennai 600 014 .. Petitioner

Vs

1. State Tax Officer
Royapettah Assessment Circle
Room No.206, Farm Village
South Tower, Nandanam
Chennai 600 035

2. The Deputy State Tax Officer
Valluvar Kottam Assessment Circle
No.1, Greams Road, Chennai 600 006

3. The Deputy Commissioner (ST)
GST Appeal Chennai – II
No.1, Greams Road
Chennai 600 006 ..Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the proceedings of the first respondent passed in GSTIN/33AADCC8764HIZJ/2017-18 dated 27.10.2023 and quash the same as the said proceedings issued by the first respondent is in violation of principles of natural justice, cryptic and arbitrary.

For Petitioner	Mr. S. Ramamurthy for Mr. N. Murali
For respondents	Mr.T.N.C. Kaushik Additional Govt. Pleader (Taxes)

O R D E R

Challenge made in this writ petition is to the assessment order dated 27.10.2023 passed by the 1st respondent.

2. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) appearing for the respondents and perused the materials placed on record.

3. When the matter was taken up for hearing, the learned counsel for the petitioner submitted that though this writ petition has been filed for larger relief, he submitted that the petitioner, upon a wrong advise, filed a revision on 29.01.2024 against the assessment order dated 27.10.2023, before the Joint Commissioner, in stead of the Deputy Commissioner and hence, the Joint Commissioner did not pass any order and therefore, he may be permitted to withdraw the said revision from the file of the Joint Commissioner and file the same before the 3rd respondent, who is the appellate authority.

4. *Per contra*, the learned Additional Government Pleader (Taxes) appearing for the respondents submitted that since the petitioner is inclined to withdraw the revision filed on 29.01.2024, this Court may pass appropriate orders.

5. Considering the submission made by the learned counsel for the petitioner that though this writ petition has been filed for larger relief, he restricted his plea to the extent, requesting this Court to grant liberty to file an appeal, on condition that he would not proceed with the revision filed on 29.01.2024 before the Joint Commissioner and he will withdraw the same, this Court dismissed this writ petition, granting liberty to the petitioner to file an appeal before the appellate authority, within a period of 30 days from the date of receipt of a copy of this order, in which event, the appellate authority shall take the appeal on record, upon payment of 10% of the tax demand by the petitioner, without insisting upon the issue of limitation and pass orders on merits in accordance with law. No costs. Connected W.M.P.s are closed.

14.08.2024

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Index : Yes/No
Neutral Citation : Yes/No

KRISHNAN RAMASAMY, J.

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To

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