



W.P.No.23797 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.23797 of 2024

and

W.M.P.Nos.26041 & 26042 of 2024

M/s.Raja Tiles,
Rep by Mohamad Abdullah Mohamad Raja,
Proprietor,
145A, Kamarajar Nagar,
Uthangarai, Krishnagiri 635 207

... Petitioner

Vs.

The Deputy State Tax Officer 1,
Harur Assessment Circle,
Dharmapuri

... 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 files of the respondent in summary of the order in Form GST DRC-07 along with attachment, in Ref.No.ZD330424239021Z dated 29.04.2024 and connected order under Section 73 in Ref.No.ZD330424239021Z dated



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29.04.2024 and quash the same as being violative of principles of natural justice and hence, invalid and illegal.

For Petitioner : Mr.V.Srikanth

For Respondent : Mr.G.Nanmaran,
Special Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 29.04.2024 passed by the respondent.

2. Mr.G.Nanmaran, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that the petitioner has preferred the present petition against the impugned order passed by the respondent on 29.04.2024. Further, he would submit that though he had sought for larger relief in this petition, he had restricted his



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relief to the extent to request this Court to grant liberty to file an appeal before the concerned Authority and contest the matter on merits since it will be sufficient to meet out his case. Hence, he requests this Court to pass appropriate orders. Further, he requests this Court to lift the bank attachment, so as to, enable the petitioner to make the payment of statutory pre-deposit for filing the appeal.

4. In reply, the learned Special Government Pleader appearing for the respondent would submit that since the impugned order was passed only on 29.04.2024, still the petitioner can very well file the appeal against the said impugned order before the concerned Authority. Hence, he requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

6. In the present case, the impugned order was passed by the respondent on 29.04.2024 and today, the learned counsel for the



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petitioner has restricted his relief and requested this Court to grant liberty to file an appeal before the concerned Authority. In such case, this Court is of the view that the justice has to be rendered to the petitioner by providing an opportunity to present his case before the concerned Authority and hence, this Court is inclined to consider the submissions made by the petitioner. Accordingly, this Court passes the following order:

(i) The petitioner is permitted to file an appeal against the assessment order dated 29.04.2024, before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order.

(ii) In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law by providing sufficient opportunity to the petitioner.

(iii) As far as the bank attachment order dated 14.08.2024 is concerned, the same stands lifted only to the extent of enabling the petitioner to make payment of statutory pre-deposit for filing the appeal before the Authority concerned.



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7. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

20.08.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Deputy State Tax Officer 1,
Harur Assessment Circle,
Dharmapuri



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KRISHNAN RAMASAMY.J.,

nsa

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