



W.P.Nos.23079, 23082, 23087 & 23091 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**Dated : 14.08.2024**

Coram

**The Hon'ble Mr.Justice Krishnan Ramasamy**

**W.P.Nos.23079, 23082, 23087 & 23091 of 2024**

**and**

**W.M.P.Nos.25180, 25181, 25184, 25187, 25193, 25194, 25199 & 25204 of 2024**

M/s.Oliva Care,  
Represented by its Sole Proprietor,  
S.U.Abu Thahir,  
57, Nallamma Raja Lane,  
NH Road,  
Coimbatore 641 001.

...Petitioner in all W.Ps'

Vs.

1. The State Tax Officer/Commercial Tax Officer-1,  
Podanur,  
Coimbatore-641 001.
2. The Assistant Commissioner/Personal Assistant  
to the Joint Commissioner, (Intelligence),  
Coimbatore.

... Respondents in all W.Ps'

**Prayer in W.P.23079/2024:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the files of the second respondent in GSTIN/33AFOPA6340L1ZG/2018-19 in DRC-07 proceedings dated 22.03.2024 and quash the same.

**Prayer in W.P.23082/2024:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records



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on the files of the second respondent in GSTIN/33AFOPA6340L1ZG/2019-20 in DRC-07 proceedings dated 22.03.2024 and quash the same.

**Prayer in W.P.23087/2024:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the files of the second respondent in GSTIN/33AFOPA6340L1ZG/2020-21 in DRC-07 proceedings dated 22.03.2024 and quash the same.

**Prayer in W.P.23091/2024:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records on the files of the second respondent in GSTIN/33AFOPA6340L1ZG/2021-22 in DRC-07 proceedings dated 22.03.2024 and quash the same.

(In all W.P.s')

For Petitioner : Mr.R.Vasumithran

For Respondents : Mr.C.Harsha Raj,  
Additional Government Pleader (Taxes)

### **COMMON ORDER**

Since the issue involved and the relief sought in all these Writ Petitions are identical in nature, the same were heard together and are disposed of vide this common order.

2. These Writ Petitions have been filed by the petitioner, challenging the order dated 22.03.2024 passed by the second respondent in respect of the assessment years 2018-2019, 2019-2020, 2020-2021 & 2021-2022.



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3. Mr.C.Harsha Raj, learned Additional Government Pleader, takes notice on behalf of the respondents.

4. By consent of both the parties, the main Writ Petitions are taken up for disposal at the time of admission stage itself.

5. The learned counsel for the petitioner would submit that the issue involved in these Writ Petitions is only with regard to imposing the penalty and not for the tax.

6. In response, Mr.C.Harsha Raj, learned Additional Government Pleader appearing for the respondents would submit that an alternative remedy is available before the Appellate Authority, the petitioner's appeal will be entertained, without making any payment of pre-deposit. Further, he submitted that the respondents made a demand only with regard to penalty.

7. Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader for the respondents and perused the materials available on record.



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8. Upon perusal of the materials and as rightly pointed out by the learned Additional Government Pleader, if at all the petitioner had any grievance over the impugned order, the petitioner has an alternate and efficacious remedy to file an appeal before the Appellate Authority, however, instead of doing so, the petitioner has rushed before this Court challenging the impugned orders, by way of filing the present Writ Petitions, which, this Court is not inclined to entertain the same.

9. In the result, these Writ Petitions are dismissed. However, liberty is granted to the petitioner to challenge the orders impugned herein by way of an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order. On such appeal being filed by the petitioner as directed, the respondents shall consider the same on merits, without rejecting it on the ground of limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

**14.08.2024**

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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**Krishnan Ramasamy,J.,**  
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**To**

1. The State Tax Officer/Commercial Tax Officer-1,  
Podanur,  
Coimbatore-641 001.
2. The Assistant Commissioner/Personal Assistant  
to the Joint Commissioner, (Intelligence),  
Coimbatore.

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