IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27389 of 2024
& W.M.P.Nos.29888 & 29889 of 2024

M/s.Micra Leathers,
Represented by its Proprietor,
No.792, Nehru Nagar, 4th Street,
Periapet, Vaniyambadi 632 751.

... Petitioner

Vs.

1.The Commercial Tax Officer,
Vaniyambadi Assessment Circle,
Vaniyambadi.

2.The State Tax Officer (Intelligence),
Intelligence IV,
O/o. Joint Commissioner (ST) (Intelligence),
Vellore Division, Vellore 632 001.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of the 2nd respondent in his proceedings in GSTIN No.33ARCPK1120G1ZK/2023-24 and quash the order dated 22.12.2023 passed therein.

For Petitioner : Mr.P.V.Sudhakar

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 22.12.2023 passed by the 2nd respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondents. 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 in the present case, the GST Registration of the petitioner was cancelled by the respondent on 08.09.2023. Thereafter, all notices/communications were uploaded by the respondent under the column, viz., "View Additional Notices and Orders", in the GST portal. Since the petitioner was not aware of the said notices, they failed to file their reply within the time. Under these circumstances, the impugned order came to be passed by the

respondent on 22.12.2023 without providing any opportunity of personal hearing to the petitioner.

4. Further, he would submit that now, the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal and hence, he requests this Court to pass appropriate orders.

5. In reply, the learned Additional Government Pleader appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

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

7. In the present case, it appears that now the petitioner is willing

to file an appeal against the impugned assessment order dated 22.12.2023 passed by the respondent and today, the learned counsel for the petitioner has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

8. In view of the above, though this petition has been filed challenging the impugned order dated 22.12.2023, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

9. Accordingly, this writ petition is dismissed. The liberty is granted to the petitioner to file an appeal before the concerned Appellate Authority within a period of 30 days from the date of receipt of copy of this order. 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, without pressing for limitation. No costs. Consequently, the connected

miscellaneous petitions are also closed.

24.09.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1.The Commercial Tax Officer,
Vaniyambadi Assessment Circle,
Vaniyambadi.

2.The State Tax Officer (Intelligence),
Intelligence IV,
O/o. Joint Commissioner (ST) (Intelligence),
Vellore Division, Vellore 632 001.

KRISHNAN RAMASAMY.J.,

nsa

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24.09.2024
(6/6)