



WEB COPY



W.P.No.27394 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 23.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27394 of 2024 &
W.M.P.Nos.29898 and 29900 of 2024

Mr.S.Saravanan

Prop:SREE VENKATESWARA CONSTRUCTIONS,
Plot No.3, Vishnu Nagar Main Road,
Ponnammanmedu, Madhavaram,
Chennai-600110.

...

Petitioner

Vs.

1. The State Tax Officer, Group II,
INTELLIGENCE-II,
Chennai- 600 006.

2. The Senior Intelligence Officer,
Director General of GST Intelligence (DGGI),
Chennai Zonal Unit, No.16, BSNL Building,
Greens Road, Chennai- 600 006. ...

Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records of the Respondents in Reference No. ZD330724149860A dated 11.07.2024, quash the same and a direction to the 1st respondent to provide an opportunity to the Petitioner for the purpose of adjudicating the issue in accordance with law.



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For Petitioner : Mr.R.Swarnavel

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

ORDER

This writ petition has been filed by the petitioner challenging the order of the Respondents in Reference No. ZD330724149860A dated 11.07.2024, quash the same and a direction to the 1st respondent to provide an opportunity to the Petitioner for the purpose of adjudicating the issue in accordance with law.

2. Mr.C.Harsha Raj, learned Additional Government Pleader (Taxes) takes notice on behalf of the Respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. Though the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner would submit that it would suffice if the Petitioner is permitted to file an Appeal before the



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Appellate Authority, challenging the impugned order and the Appellate authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.

5. The learned Additional Government Pleader (Taxes) appearing for the Respondents has submitted that since the Petitioner has restricted his relief, he may be permitted to file an Appeal before the Appellate Authority.

6. Heard both sides. Perused the records.

7. In view of the limited scope of relief now sought by the Petitioner, without going into the merits of the case, this court directs 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 and the Appellate authority shall take the Appeal on file, without insisting on the period of limitation and thereafter pass orders on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, as expeditiously as possible.



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8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

23.09.2024

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

1. The State Tax Officer, Group II,
INTELLIGENCE-II,

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2. The Senior Intelligence Officer,
Director General of GST Intelligence (DGGI),
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KRISHNAN RAMASAMY.J.,

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