



W.P.No.27933 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.09.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27933 of 2024
and
W.M.P.Nos.30470 & 30471 of 2024

Tech Venture,
Rep by its Partner,
M.Ramanathan,
No.17-B, SIDCO Industrial Estate,
Ambattur, Chennai- 600 098.

... Petitioner

Vs.

1.State Tax Officer
Amindakarai Assessment Circle
F-50, First Avenue, Anna Nagar (EAST)
Chennai-600102.

2. Deputy Commissioner (ST)
GST Appeal Chennai-I
No.1, Greaves Road
Chennai- 600 006.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, to call for the impugned order of the



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first respondent passed in GSTIN/33AAFFT4005R1ZZ/2018-19 dated 12.03.2024 and quash the same.

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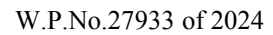
For Petitioner : Mr.N.Murali
For Respondents : Mrs.K.Vasanthamala
Government Advocate (Taxes)

ORDER

This writ petition has been filed challenging the impugned order passed by the 1st Respondent dated 12.03.2024 and quash the same.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) 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 the show cause notice dated 26.12.2023 followed by Reminder was issued by the 1st Respondent, for which the Petitioner submitted its reply dated 17.02.2024, but the 3rd Respondent without considering the same has passed the assessment order dated 12.03.2024. He further submitted that since delay of 60 days was occurred for filing the reply, the Petitioner



impugned assessment order.

Appeal before the Appellate authority.

his request may be considered.

this order and on such appeal being filed, the Appellate authority shall



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consider the same and pass orders, on merits and in accordance with law,
without insisting on the period of limitation.

7. Accordingly, this Writ Petition is disposed of. No costs.

Consequently, connected Miscellaneous Petitions are closed.

25.09.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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