



WEB COPY



W.P.No.28000 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2024

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.28000 of 2024

and

W.M.P.Nos.30555 & 30556 of 2024

Sri Roonwal Motors Pvt. Ltd.,
rep.by its Managing Director,
Mr.Mukesh Goutam Chand Roonwal.

...Petitioner

Vs.

The Assistant Commissioner (ST)
Washermenpet Circle,
Office of the Assistant Commissioner (ST)
No.32, Elephant Cave Bridge Road,
Integrated Commercial Taxes Building,
Chennai North Division,
Chennai– 600 003.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records relating to the order dated 16.08.2024 in Ref No.GSTIN 33AABCR8462M1Z0 and the order dated 29.01.2024, in GSTIN 33AABCR8462M1Z0/2018-19 of the respondent and to quash the same as arbitrary.



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For Petitioner : Mrs.AL.Gandhimathi
Senior Counsel for
Mr.L.Palanimuthu

For Respondent : Mr. G.Nanmaran
Special Government Pleader (T)

Order

The challenge in this Writ Petition is to the order dated 16.08.2024 passed by the respondent in Ref No.GSTIN 33AABCR8462M1Z0 and the order dated 29.01.2024 in GSTIN 33AABCR8462M1Z0/2018-19 and to quash the same as arbitrary.

2. Mrs.AL.Gandhimathi, learned Senior Counsel for the petitioner submits that though the petitioner has sought for a larger relief, (viz., seeking to quash the impugned order) suffice it would be, if this Court issues a direction, permitting the petitioner to file appeal before the Appellate Authority.

3. Mr. G.Nanmaran, learned Special Government Pleader (T) for the respondent submits that since the petitioner has confined the prayer, and only seeks permission of this Court to avail the Appeal remedy, this Court



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may pass orders, as it deems fit.

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4. Considering the fact that the petitioner has now restricted their prayer and sought for a direction permitting them to file Appeal before the Appellate Authority, this Court is inclined to dispose of this Writ Petition with the following direction:-

i) The petitioner is permitted to approach the Appellate Authority by way of Appeal against the orders, which are impugned herein within a period of 30 days from the date of receipt of a certified copy of this order, who shall entertain the same, without being influenced by any of the observations made by this Court in the present Writ Petition, nor reject the same on the ground of limitation, and pass orders in accordance with law.

ii) Till then, the respondent shall not proceed further pursuant to the impugned orders and all further proceeding shall be kept in abeyance and abide by the orders to be passed by the Appellate Authority.

5. The Writ Petition is disposed of accordingly. No costs.



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Consequently, connected Miscellaneous Petitions are closed.

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Index : yes/no

Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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