



WEB COPY



W.P.No.28425 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.28425 of 2024 &
W.M.P.Nos.30995 and 30997 of 2024

Taiyo Feed Mill Pvt. Limited
Represented by its Authorized Signatory
Appethakuchalambal G
No.92, Periyapalayam Road,
Manjam Karanai Village,
Thanakulam,
Tiruvallur Dist- 601102.

..

Petitioner

.. Vs..

State Tax Officer (ST)(FAC)
Tiruvallur Assessment Circle
No.4/109, Integrated Goods and Services Taxes
Building, Chennai Bangalore Highway,
Nazarathpet, Chennai- 600123.

...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN:33AABCT792B1Z3/2018-19 dated 29.04.2024 and quash the same.



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For Petitioner : Mr.N.Murali

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent passed in GSTIN:33AABCT792B1Z3/2018-19 dated 29.04.2024 and quash the same.

2. Ms.Amirtha Poondkodi Dinakaran, learned Government Advocate (Taxes) takes notice on behalf of the Respondent.

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 Government Advocate (Taxes) appearing for the Respondent 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



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Petitioner, as expeditiously as possible. It is made clear that Respondent shall not initiate any recovery proceedings till the date of filing the Appeal.

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

State Tax Officer (ST)(FAC)
Tiruvallur Assessment Circle
No.4/109, Integrated Goods and Services Taxes
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Nazarathpe



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KRISHNAN RAMASAMY.J.,

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