IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

Coram:
The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.30109 of 2024
and W.M.P.Nos.32811 & 32812 of 2024

Tvl.Sri Amman Engineering Works,
Represented by Shri.Nandhakumar,
43/1, Govindhanaicken Palayam, Idigarai,
Athipalayam, Coimbatore, Tamil Nadu – 641 110. ...Petitioner

Versus

1.The State Tax Officer (ST),
Annur, Assessment Circle,
A1 Noor Complex, 1/1,
Avinashi Road, Annur, Tamil Nadu – 641 653.
2.The Appellate Deputy Commissioner (GST),
Commercial Taxes Building,
Dr.Balasundaram Chettiar Road,
Coimbatore – 641 019. ...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records and quash the impugned order passed by the 1st respondent in FORM GST DRC-07 vide Reference No.ZD3303241927780 dated 28.03.2024 and further, direct the 1st respondent to pass a fresh order, after providing the petitioner the opportunity of being heard by following the principles of natural justice and pass appropriate orders after considering the submissions made by the petitioner and to issue a writ, order or direction to 1st respondent.

For Petitioner : Mr.A.P.Ravi

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate (Tax)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Tax) takes notice for the respondents.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The relief sought in this writ petition is to call for the records and quash the impugned order in FORM GST DRC-07 vide Reference No.ZD3303241927780 dated 28.03.2024 passed by the 1st respondent and for the consequential reliefs.

4. The learned counsel for the petitioner submitted that though this writ petition has been filed for the aforesaid reliefs, the petitioner is now restricted his relief and seeking liberty to file a GST appeal proceedings before the concerned authority.

5. The above submission made by the learned counsel for the

petitioner has been fairly conceded by the learned Government Advocate (Tax) appearing for the respondents.

6. Considering the submissions made by the learned counsel on either side, this Court is of the opinion that it would be appropriate to dismiss this writ petition and grant liberty to the petitioner to file an appeal before the concerned authority.

7. Accordingly, this writ petition is dismissed and liberty is granted to the petitioner to file a GST appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of a copy of this order. On filing of such appeal by the petitioner, the concerned Appellate Authority shall consider the same and pass appropriate orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, as expeditiously as possible. No costs. Consequently, connected miscellaneous petitions are closed.

17.10.2024

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Index : Yes/No

To

1.The State Tax Officer (ST),
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A1 Noor Complex, 1/1, Avinashi Road, Annur,
Tamil Nadu – 641 653.

2.The Appellate Deputy Commissioner (GST),
Commercial Taxes Building,
Dr.Balasundaram Chettiar Road,
Coimbatore – 641 019.

KRISHNAN RAMASAMY, J.

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