IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

Coram

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.30180 of 2024
and W.M.P.Nos.32856 & 32860 of 2024

M.Gunasingh Nadar Maligai
Rep. by its Partner,
G.Varathan
No.50/17, Ulundurpet Main Road,
Thiruvennianallur – 607 203.

...Petitioner

Versus

Deputy State Tax Officer – I,
Villupuram – II Assessment Circle,
Villupuram – 605 602.

...Respondent

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records of the respondent order dated 25.04.2024 in GSTIN: 33AAUFM1477B2Z9/2018-19 and to quash the same as it has been passed in violation of the principles of natural justice.

For Petitioner : Ms.N.Janani

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

ORDER

Mr.C.Harsha Raj, learned Additional Government Pleader (Tax) takes notice for the respondent.

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 of the order dated 25.04.2024 in GSTIN: 33AAUFM1477B2Z9/2018-19 passed by the respondent and quash the same.

4. The learned counsel for the petitioner submitted that though this petition has been filed for the aforesaid relief, 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 Additional Government Pleader (Tax) appearing for the respondent.

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

mrr
Index : Yes/No
Speaking Order (or) Non-Speaking Order

To
The Deputy State Tax Officer – I,
Villupuram – II Assessment Circle,
Villupuram – 605 602.

KRISHNAN RAMASAMY, J.

mrr

W.P.No.30180 of 2024

17.10.2024