



WEB COPY



W.P.No.29747 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.10.2024

Coram

The Hon'ble Mr.Justice Krishnan Ramasamy

W.P.No.29747 of 2024

and

W.M.P.Nos.32414 & 32416 of 2024

Virgo Laminates Limited,
Represented by its Authorized Signatory,
Mr.Tapan Kumar Padhi,
New No.513, Old No.273,
Sydenhams Road, Nehru Timber Market,
Choolai, Chennai-600 112.

...Petitioner

Vs.

1. The Deputy State Tax Officer-II ,
Choolai Assessment Circle,
No.1, PAPJM Annexe Building,
1st Floor, Room No.A-106,
Greens Road, Chennai-600 006.

2. The Deputy Commissioner (ST),
GST-Appeal, Chennai-II,
No.1, PAPJM Building,
Greens Road, Chennai-600 006.

... Respondents

Prayer: This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records relating to the impugned order No.ZD330424251484J dated 30.04.2024 passed by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2018-19 and quash the same.



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For Petitioner : Mr.V.Srinivasan

For Respondents : Mr.T.N.C.Kaushik,
Additional Government Pleader (Taxes)

ORDER

The challenge in this writ petition is to the order dated 30.04.2024, passed by the first respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondents.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the admission stage itself.

4. Though a larger relief was sought for in the present Writ Petition, however, at the time of arguments, the learned counsel for the petitioner restricted his relief and seeks leave of this Court to file an appeal before the Appellate Authority against the impugned order dated 30.04.2024.



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5. Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes) appearing for the respondents has stated no objection for the said relief granted to the petitioner.

6. In view of the above submission made by the learned counsel on either side, an alternative remedy of appeal is available to the petitioner before the Appellate Authority. Hence, this Court is not inclined to entertain the present Writ Petition filed by the petitioner.

7. In the result, the Writ Petition is dismissed, granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order. On such appeal being filed by the petitioner as directed, the respondent shall consider the same on merits, if it is otherwise in order, without rejecting it on the ground of limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

04.10.2024

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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Krishnan Ramasamy,J.,
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To

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