



WEB COPY



W.P.No.30441 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30441 of 2024 &
W.M.P.Nos.33092 and 33093 of 2024

Tvl.Mohini Creation
Rep. by its proprietor Tarunkumarkela
No.28, Ground Jagdamba Market,
Godown Street,
Flower Bazaar, Chennai- 600 001. ..

Petitioner

.. Vs..

The Deputy Commercial Tax Officer,
Kowthavalchavadi Assessment Circle,
Zone-I, Chennai North,
No.32, Integrated Commercial Taxes Office Complex,
Elephant gate Bridge Road, Chennai- 600 003. ..

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records in connection with the order passed by the respondent in GSTIN/ID:33ABFPK2332KIZX/2018-2019 in Reference No.ZD330723124365L dated 28.07.2023 and quash the same as illegal and improper.



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For Petitioner : Mr.Kingston Jerold

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

ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent dated 28.07.2023 and to quash the same.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader (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 Appellate



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Authority, challenging the impugned assessment 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 Additional Government Pleader 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



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accordance with law, after affording an opportunity of hearing to the
Petitioner, as expeditiously as possible.

8. With the above directions, this Writ Petition is disposed of. No
costs. Consequently, connected Miscellaneous Petitions are closed.

17.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To
The Deputy Commercial Tax Officer,
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KRISHNAN RAMASAMY.J.,



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