



WEB COPY

W.P. No.31134 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.11.2024

CORAM

THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

W.P. No.31134 of 2024

INDIAN GREEN SERVICE,
Represented by Trustee M. Chandrasekar,
No.35, Plot No.3, Chittor Main Road,
Christianpet, Katpadi, Vellore - 632 059.

... Petitioner

-VS-

1. The Appellate Deputy Commissioner (ST)
Goods and Service Taxes, Camp office at Vellore,
No.04, Bharathiyar Salai, Fort Round Road,
Vellore - 632 001.

2. Deputy Commercial Tax Officer,
Gudiyatham (East) Assessment Circle, Vellore
No.127, Gandhi Road, Nadupettai,
Gudiyatham - 632 602.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India praying for the issuance of a Writ of MANDAMUS, to direct both respondents to consider the petitioner's representations dated 06.09.2024 and an additional representation dated 21.09.2024 to remove the entries from the Liability Ledger based on the Demand Orders in Form GST DRC-07 in the common portal relating to the financial year 2022-2023 and consequentially to refund the amount of pre-deposit of Rs.55,890/-.



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For Petitioner : Mr. R. Rajesh
(For Mr. P. Sivagaminathan)
For RR 1 & 2 : Mr. T.N.C. Kaushik
(Additional Government Pleader)

ORDER

The present writ petition is filed seeking for mandamus to consider their representation dated 06.09.2024 and an additional representation dated 21.09.2024 and to refund the pre-deposit.

2. At the outset, it is represented by the learned Additional Government Pleader appearing for the respondents that the representations of the petitioner would be considered and orders will be passed, after providing reasonable opportunity to the petitioner, agreed to by the learned counsel for the petitioner.

3. In view of the same, taking into consideration the facts and circumstances of the case and the relief sought for in this writ petition, there



shall be a direction to the respondents 1 and 2 herein to consider the petitioner's representations dated 06.09.2024 and 21.09.2024, on its own merits and pass appropriate orders in accordance with law, after affording reasonable opportunity of hearing to the petitioner, within a period of eight (8) weeks from the date of receipt of copy of this order. It is made clear that this Court has not expressed any views with regard to the merits of the representation and it is open to the concerned respondent to consider the representation on its own merits and in accordance with law.

4. Accordingly, this writ petition is disposed of. There shall be no order as to cost.

04.11.2024

Index : Yes/No

Internet: Yes/No

Speaking order/Non-Speaking order

Neutral Citation : Yes/No

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MOHAMMED SHAFFIQ, J.

stn

To

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