IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31504 of 2024
& W.M.P.Nos.34238 & 34239 of 2024

M/s.Sree Vari Exports,
Rep by its Proprietor,
Arunganth Nanjan Munusamy,
No.1/235-2, 1st Floor, Near CBI,
Bangalore Main Road,
Mookandapalli, Hosur 635 126.

... Petitioner

Vs.

1.The Commissioner of GST & CE (Appeals-CT),
No.1, Foulkes Compound, Anaimedu,
Salem 636 001

2.The Superintendent of GST & Central Excise,
Mookandapalli Range, Hosur,
Krishnagiri 635 109.

3.The Assistant Commissioner of GST,
Salem Audit Circle, Salem.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records relating to the order passed in Original No.11/2024-25 dated 29.04.2024 on the file of the 2nd respondent and quash the same.

For Petitioner	:	Mr.V.Elangovan
For Respondent	:	Mr.K.S.Ramaswamy, Senior Standing Counsel

ORDER

This writ petition has been filed challenging the impugned order dated 29.04.2024 passed by the 2nd respondent.

2. Mr.K.S.Ramaswamy, learned Senior Standing counsel, takes notice on behalf of the respondents. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal and hence, he requests this Court to pass appropriate orders.

4. In reply, the learned Senior Standing counsel appearing for the respondents requests this Court to pass any appropriate orders with regard to the filing of appeal.

5. Heard the learned counsel for the petitioner and the learned Senior Standing counsel for the respondents and also perused the materials available on record.

6. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against the impugned assessment order dated 29.04.2024 passed by the 2nd respondent and he has restricted his relief and requested this Court to

grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

7. In view of the above, though this petition has been filed challenging the impugned order dated 29.04.2024, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

8. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority within a period of 30 days from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for

limitation.

28.10.2024

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

1.The Commissioner of GST & CE (Appeals-CT),
No.1, Foulkes Compound, Anaimedu,
Salem 636 001

2.The Superintendent of GST & Central Excise,
Mookandapalli Range, Hosur,
Krishnagiri 635 109.

3.The Assistant Commissioner of GST,
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KRISHNAN RAMASAMY.J.,

nsa

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