IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 24.10.2024

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31540 of 2024
& W.M.P.No.34280 of 2024

Tvl.Lucky Terry Processors,
Rep by its Partner, Vishnu Vardhan,
No.284/3D, Lucky Garden, Kunnangalpalayam,
Veerapandi Post, Tiruppur 641 605.

... Petitioner

Vs.

The State Tax Officer,
Inspection-4, Tiruppur Intelligence,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi 641 654.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to direct the respondent and remand the impugned order in Form DRC-05 bearing Ref.No.ZD330724329937/2023-24 dated 19.07.2024 passed under Section 74(8) of the CGST/TNGST Act, 2017 and further direct the respondent to issue an order under Section 74(9) of CGST/TNGST Act, 2017.

For Petitioner	:	Mr.G.Derrick Sam
For Respondent	:	Mr.T.N.C.Kaushik, Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned order dated 19.07.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice on behalf of the respondent. 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 Additional Government Pleader appearing for the respondent 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 Additional Government Pleader for the respondent 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 19.07.2024 passed by the 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 19.07.2024, 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 petition is 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. Therefore, the respondent is directed to enable the portal, so as to allow the petitioner to file their appeal. On the other hand, if the portal was not enabled, the petitioner is permitted to file their appeal before the concerned Appellate Authority physically. 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.

24.10.2024

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

To

The State Tax Officer,
Inspection-4, Tiruppur Intelligence,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi 641 654.

KRISHNAN RAMASAMY.J.,

nsa

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