



W.P.Nos.32059, 32062, 32065, 32068,
32071, & 32079 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2024
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

**W.P.Nos.32059, 32062, 32065, 32068,
32071 & 32079 of 2024
and**

**W.M.P.Nos.34809, 34810, 34815, 34816, 34819, 34820, 34824, 34826,
34832, 34833, 34841, 34843 of 2024**

W.P.No.32059 of 2024:-

M/s.Sri Krishna Mills,
rep. by its Proprietor,
Mr.K.Arunachalamoorthy.

...Petitioner

Vs.

1. The State Tax Officer,
Inspection Group-I,
Office of the Joint Commissioner (ST)
Tiruppur Intelligence Division,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi – 641 654.
2. The State Tax Officer,
Intelligence Group-V,
Office of the Joint Commissioner (ST)
Tiruppur Intelligence Division,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,



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Avinashi – 641 654.

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3. The Joint Commissioner (ST)
Tiruppur Intelligence Division,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi – 641 654.

...Respondents

Prayer in W.P.No.32059 of 2024

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the impugned proceedings of the first respondent in Reference No.33BCRPM6437P2ZR dated 22.06.2024 relating to the assessment year 2017-18 and the connected order passed under Section 74 and the summary of the order dated 22.06.20204 in Form GST DRC-07 both issued in Reference No.ZD330624217933E and to quash the same as passed contrary to the provisions of the CGST/TNGST Act, 2017 and against the principles of natural justice.

For Petitioner in all Wps : Mr.P.Rajkumar

For Respondents in all W.Ps. : Mr.T.N.C. Kaushik
Additional Government Pleader (T)

Common Order



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When the Writ Petitions are taken up for hearing today, Mr.P.Rajkumar, the learned counsel for the petitioner after advancing arguments to some extent would submit that though the petitioner has sought for a larger relief, (viz., seeking to quash the impugned orders) suffice it would be, if this Court issues a direction, permitting the petitioner to file appeal before the Appellate Authority, which may be directed to be disposed of by the Appellate Authority in a time bound manner.

2. The learned Government Pleader (T) for the respondents would submit that since the petitioner has confined the prayer, and only seeks permission of this Court to avail the Appeal remedy, this Court may pass appropriate orders, as it deems fit.

3. Considering the fact that the petitioner has now restricted their prayer and sought for a direction permitting them to file Appeal before the Appellate Authority, this Court is inclined to dispose of these Writ Petitions with the following direction:-

- i) The petitioner is permitted to approach the Appellate Authority



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by way of Appeal against the orders, which are impugned herein within a period of 30 days from the date of receipt of a certified copy of this order, who shall entertain the same, without rejecting it on the ground of limitation, and pass orders in accordance with law withing a period of six weeks thereon.

ii) Till then, the respondents shall not proceed further pursuant to the impugned orders and all further proceeding shall be kept in abeyance and abide by the orders to be passed by the Appellate Authority.

4. The Writ Petitions are dismissed with liberty as stated supra. No costs. Consequently, connected Miscellaneous Petitions are closed.

29.10.2024

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Index : yes/no

Neutral Citation : yes/no



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To

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Krishnan Ramasamy, J.,



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