



WEB COPY



W.P.No.32467 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 30.10.2024

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.32467 of 2024 &
W.M.P.Nos.35258 and 35259 of 2024

Suriyan Traders,
Represented by its Proprietor
Dhanasekaran,
No.132/183, Solaiyappan Street,
Old Washermenpet,
Chennai-600021.

...

Petitioner

..Vs..

Deputy State Tax Officer 1,
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Building, 2nd Floor,
Elephant Gate Bridge Road,
Chennai-600003.

...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN:33AOOPD1472M1ZT/2018-19 dated 12.04.2024 and quash the same.



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For Petitioner : Mr.R.Kumar

For Respondents : Mr. V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned order dated 12.04.2024 passed by the Respondent and to quash the same.

2. Mr.V.Prashanth Kiran, learned Government Advocate (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 prayer 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 Authority, challenging the impugned order and the Appellate



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authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.

5. The learned Government Advocate (Taxes) 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, if it is otherwise in order, without insisting on the period of limitation and thereafter pass orders on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, as expeditiously as possible.



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KRISHNAN RAMASAMY.J.,

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

30.10.2024
(3/3)

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

Assistant Commissioner (ST)(FAC),
Avadi Assessment Circle,
Survey No.1275/3, Integrated Commercial Taxes
Building, (North/Tiruvallur Division),
First Floor, Room No.124,
Elephant Gate Bridge Road, Vepery,
Chennai-600003.

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