



WEB COPY



W.P. No.35303 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.11.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.35303 of 2024

and

W.M.P.Nos.38208 and 38209 of 2024

Tvl.Pasura Crop Care Private Limited,
Represented by its Director,
Mr.Prasanth Kumar Pabbathi,
Plot No.01, Ganapathi Nagar, Ariyamangalam,
Trichy, Ganapathi Nagar, Tiruchirappalli,
Tamil Nadu 620 010.

... Petitioner

Vs.

The State Tax Officer,
(also known as Commercial Tax Officer),
Arisipalayam Circle, Room No.418, Fourth Floor,
Integrated Commercial Taxes Building,
Pitchards Road, Salem 600 008.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the file of the respondent herein in GSTIN:33AAGCP6153N1Z3/2018-19 dated 24.04.2024 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap

For Respondent : Mr.C.Harsha Raj
Additional Government Pleader



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ORDER

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The present writ petition has been filed challenging the order dated 24.04.2024.

2. After submitting for a brief while it is submitted by the learned counsel for the petitioner that a rectification petition dated 23.07.2024 was filed requesting to quash the impugned order inasmuch the impugned order has been passed considering the value of the taxable supplies which has been reported in the annual return which includes the value of taxable supplies throughout India instead of confining / taking the value of taxable supply within the State of Tamil Nadu.

3. The learned counsel for the respondent submitted that the rectification petition dated 23.07.2024 would be considered and orders would be passed in accordance with law.

4. In view thereof, there shall be a direction to the Respondent to consider the rectification petition dated 23.07.2024, on its own merits and pass appropriate orders in accordance with law, after affording reasonable



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opportunity of hearing to the petitioner, within a period of 8 weeks from the date of receipt of a copy of this order. Until the disposal of the rectification petition the recovery proceedings shall be kept in abeyance.

21.11.2024

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

spp



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To:

The State Tax Officer,
(also known as Commercial Tax Officer),
Arisipalayam Circle, Room No.418, Fourth Floor,
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MOHAMMED SHAFFIQ, J.

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