



WEB COPY



W.P. No.39348 and 39352 of 2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 21.12.2024**

**CORAM**

**THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ**

**W.P. No.39348 and 39352 of 2024**

**and**

**W.M.P.Nos.42618, 42619, 42622 and 42623 of 2024**

M/s.Arumugam Prakash,  
Rep. by its Proprietor,  
28, Sambanthar Street,  
Rathinapuri, Coimbatore,  
Tamil Nadu 641 027.

.. Petitioner in both  
W.P.'s

Vs.

1. The Deputy Commissioner of Appeals, (GST),  
No.6/7, A.T.D.Street, Race Course Road,  
Coimbatore 641 018.

2. The Deputy State Tax Officer - I,  
Gandhipuram Assessment Circle,  
Coimbatore, Tamil Nadu.

3. Goods and Services Tax Network,  
Rep. by its Nodal Officer,  
4th Floor, East Wind, Asset 11,  
Hospitality District, Aerocity,  
New Delhi 110 037.

.. Respondents in both  
W.P.'s

**PRAYER in W.P.No.39348 of 2024:** Writ Petition filed under Article



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226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of impugned order in Ref.No.ZD3310241607999 dated 22.10.2024 from the files of the 2nd respondent herein and quash the same.

**PRAYER in W.P.No.39352 of 2024:** Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, to call for the records of impugned assessment order in Ref.No.ZD330424224537J dated 27.04.2024 for the financial year 2018-19 under Section 73 of the CGST / TNGST Act, 2017 uploaded along with DRC-07 passed by the 2nd respondent herein pending disposal of this Writ petition.

For Petitioner : Ms.Aparna Nandakumar  
in both W.P.'s

For Respondents : Ms.Amrita Dinakaran  
in both W.P.'s Government Advocate

### COMMON ORDER

The present writ petitions are filed challenging the impugned orders in Reference No.ZD3310241607999 dated 22.10.2024 and Reference No.ZD330424224537 dated 27.04.2024 .

2. After submitting for a brief while the learned counsel for the petitioner seeks liberty of this Court to manually file an appeal.

3. It was not seriously objected to by the learned counsel for the



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Respondent.

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4. In view thereof, the petitioner is permitted to file an appeal manually in accordance with law. It is made clear that this Court has not expressed anything on the merits or on the limitation.

5. Accordingly, the writ petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

**21.12.2024**

Speaking (or) Non Speaking Order

Index: Yes/No

Neutral Citation: Yes/No

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To:



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**MOHAMMED SHAFFIQ, J.**

spp

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**21.12.2024**