



W.P(MD)No.5888 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 30.08.2024

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P(MD)No.5888 of 2024

and

W.M.P(MD)Nos.5538 & 5539 of 2024

Tvl.Sree Ambika Alloys & Steels,
Represented by its Proprietor,
D.Ganpat Lal.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Kamarajar Salai Circle,
Madurai.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, calling for records pertaining to the impugned order passed by the respondent vide his order in GSTIN:33ADJPG6672J1ZC/2017-18, dated 28.12.2023 and quash the same as it is illegal and in gross violation of principles of natural justice and further direct the respondent to pass appropriate order in accordance with law after duly considering the objections letter, dated 20.10.2023 along with documents submitted as per the provisions of the Act and to pass such further or other orders as this Court.



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For Petitioner : Mr.A.Satheesh Murugan
For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

The present writ petition has been filed challenging the impugned order, dated 28.12.2023, whereby, the petitioner's claim to transition of credit which was available under the erstwhile Value Added Tax regime was rejected.

2. The short ground on which the petitioner has challenged the impugned order is that the same has been passed without even considering the petitioner's objection, dated 20.10.2023 thereby the impugned order suffers from non application of mind and also results in violation of principles of natural justice.

3. It is submitted by the learned Counsel for the petitioner that they had submitted a reply along with relevant forms under the Central Sales Tax Act manually as they had encountered difficulty in uploading the forms electronically.

4. The learned Additional Government Pleader for the respondent would submit that any objection ought to have been uploaded electronically. However,



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as the petitioner has submitted its objections manually only in view of the difficulty faced in uploading in the portal, the learned Additional Government Pleader for the respondent would submit that taking into account the peculiar facts, the petitioner may be permitted to upload their objections electronically within a period of two (2) weeks along with supporting evidence, that if such objections are filed, the same would be considered and orders would be passed afresh after granting the petitioner an opportunity in accordance with law.

5. Recording the same, the petitioner is permitted to upload their objections along with supporting evidence within a period of two weeks from the date of receipt of a copy of this order. The respondent shall grant access to the petitioner to upload its objection and supporting documentary evidence.

6. The writ petition stands disposed of on the above terms. There shall be no order as to costs. Consequently, connected Miscellaneous Petitions stand closed.

30.08.2024



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NCC : Yes / No
Index : Yes / No
Internet : Yes
BTR

To

The Assistant Commissioner (ST),
Kamarajar Salai Circle,
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MOHAMMED SHAFFIQ, J.

BTR

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