



W.P.(MD)No.7927 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

WEB COPY

DATED : 28.03.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P.(MD)No.7927 of 2024

and

W.M.P.(MD)Nos.7200, 7202 and 7205 of 2024

M/s.Raj Speciality Chemicals Private Limited,
Rep. by its Managing Director,
Mr.Rakesh Kumar Agarwal,
74, South Emperor Street,
Tuticorin – 628 001.

... Petitioner

versus

1. The Commissioner,
O/o. The Principal Secretary/
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2. The Assistant Commissioner (ST-2),
Tuticorin Circle – 2,
Tuticorin – 628 001.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India,
seeking for the issuance of Writ of Certiorarified Mandamus, to call for
the records relating to the impugned order of the Assistant



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Commissioner (ST-2), Tuticorin, the 2nd respondent herein in File No.GSTIN 33AAECR0094E1ZQ (Tax period: 2017-18) dated 08.12.2023 and to quash the same as illegal, arbitrary, unfair, unreasonable, perverse and in clear abuse of process of law and has been violation of principles of natural justice and further direct the 2nd respondent herein to re-consider the case on file on the basis of documents already filed and also the records therein and the facts available on records after affording an opportunity of personal hearing.

For Petitioner : Mr.A.K.Jeyaraj
For Respondents : Mr.A.Baskaran,
Additional Government Pleader

ORDER

This writ petition is filed as against the order dated 08.12.2023 passed by the Assistant Commissioner (State Tax), Tuticorin.

2. Mr.A.Baskaran, learned Additional Government Pleader, who takes notice for the respondents, submits that as against the impugned order dated 08.12.2023 passed by the Assistant Commissioner (State



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Tax), Tuticorin, the petitioner is having an appeal remedy before the appellate authority under Section 107 of TNGST Act.

3. Since the petitioner is having an appeal remedy before the appellate authority under Section 107 of the Act, this writ petition is disposed of with liberty to the petitioner to file an appeal before the appellate authority, within a period of three weeks from the date of receipt of a copy of this order. The petitioner is at liberty to raise all these grounds before the appellate authority. The appellate authority shall consider the same and pass suitable orders on merits, as expeditiously as possible. No costs. Consequently, connected miscellaneous petitions are closed.

28.03.2024

NCC : Yes / No.
Index : Yes / No.
Internet: Yes / No.
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B.PUGALENDHI, J.

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