BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **13.06.2024**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12492 of 2024
and
W.M.P.(MD) Nos.11144, 11147 & 11148 of 2024

Murugan ... Petitioner

Vs.

1.The Deputy Commissioner (GST Appeals)(ST)
Commercial Taxes Building,
A.R.Line road, Palayamkottai,
Tirunelveli.

2.State Tax Officer,
Ground Floor, Commercial Tax Building,
No.141, Main Road – Perumpattu,
Kalakkadu Road, Nanguneri – 627 108. ... Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the records relating to the order of the second respondent dated 08.06.2023 made in GSTIN: 33AELPM7904E1ZK/2022-23 and to quash the same and also direct the 2nd respondent to re-do the assessment afresh after providing an opportunity of Personal hearing.

For petitioner : Mr.G.Aravinthan

For respondents : Mr.R.Suresh Kumar
Additional Government Pleader

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ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

2. Already by an order dated 07.06.2024 in W.P(MD).No.11955 of 2024 for the assessment year of 2019-20, liberty was given to the petitioner to approach the Appellate Commissioner, subject to the condition that the petitioner depositing 25% of the disputed tax.

3. The present disputes pertaining to the assessment year 2022-23.

4. Being satisfied with the reasons stated above and stated in the affidavit in support of the present case and also medical records enclosed along with this Writ Petition, this Court is inclined to exercise the discretion in favour of the petitioner to file an appeal within a period of 15 days from today as ordered in W.P.(MD).No.11955 of 2024 on 07.06.2024, subject to the petitioner

depositing 25% of the disputed tax towards pre-deposit.

5. In case along with aforesaid appeal and the said deposit, the petitioner approaches the first respondent, the appeal shall be entertained and disposed of on merits and in accordance with law without any reference to the limitation. The respondents are directed to ensure that online facilities are made available to the petitioner to file the appeal. In any event, the petitioner shall file a manual copy of the appeal within the stipulated period and shall upload the appeal in portal when it is made available.

This Writ Petition is disposed of with above liberty. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

13.06.2024

To

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Tirunelveli.

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Kalakkadu Road, Nanguneri – 627 108.

C.SARAVANAN, J.

apd

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13.06.2024