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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **13.06.2024**
CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.12498 of 2024
and
W.M.P.(MD) No.11152 of 2024

Tvl.Laxmi Stores,
Represented by Partner P.Vanaraj. ... Petitioner

Vs.

1.The Deputy State Tax Officer-2,
Shencottai Assessment Circle,
Tankasi.

2.The Appellate Deputy Commissioner (ST)(GST),
Commercial Taxes Buildings,
A.R.Line Road,
Palayamkottai,
Tirunelveli – 2. ... Respondents

(R2 is impleaded as *suo motu* vide order dated 13.06.2024
in W.P.(MD)No.12498 of 2024)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus to call for the impugned assessment order on the file of the respondent vide GSTIN:33AAFFL1254J1ZI/2018-19 dated 13.10.2023 and quash the same as illegal and devoid of merits and direct the respondent to re-do the assessment proceedings for the year 2018-19.

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For petitioner : Mr.Raja.Karthikeyan
For respondents : Mr.R.Suresh Kumar
Additional Government Pleader

ORDER

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

2. In this Writ Petition, the disputes pertains to the assessment year 2018-19. Being satisfied with the reasons stated in the affidavit in support of the present case, this Court is inclined to exercise the discretion in favour of the petitioner by permitted 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 10% of the disputed tax as pre-deposit. For the purpose of issuing direction, this Court *suo motu* impleads the Appellate Deputy Commissioner (ST) (GST), Tirunelveli, as second respondent.

3. In case, the petitioner files such an appeal, along with the pre-deposit of 10% of the disputed tax from its Electronic Cash Register, the Appellate Deputy Commissioner (ST) (GST), Tirunelveli/second respondent, shall entertain the appeal and dispose of the appeal on merits and in accordance with law

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without any reference to the limitation.

4. The second respondent is directed to ensure that online facilities are also made available to the petitioner to file the appeal through the Online Portal. 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 petition is closed.

Index : Yes / No
Internet : Yes / No
apd

13.06.2024

To

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C.SARAVANAN, J.

apd

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