



REV.APLW.(MD) No.125 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 08.07.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

REV.APLW.(MD) No.125 of 2024

and **W.M.P.(MD) No.12849 of 2024**

in

W.P.(MD) No.8574 of 2024

M/s.John Buildwell Indian Pvt. Ltd.,
Rep. by its Director M.Maria Antony,
S/o.S.Maria John,
No.10/1, Seevalaperi Road,
Palayamkottai – 627 002,
Tirunelveli District.

... Petitioner

Vs.

The Joint Commissioner of Central GST
and Central Excise,
No.7, Tractor Road,
N.G.O. 'A' Colony,
Tirunelveli – 627 007.

... Respondent

Prayer: Review Application filed under Section 114 r/w. Order XLVII Rule 1 of CPC, praying to review the order dated 04.04.2024 passed by this Court in W.P.(MD) No.8574 of 2024 and allow the Writ Petition in W.P.(MD) No.8574 of 2024.

For Petitioner : Mr.Raja.Karthikeyan

For Respondent : Mr.N.Dilip Kumar
Senior Standing Counsel



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ORDER

WEB COPY After hearing the case at length, the learned counsel for the petitioner submits that the petitioner is willing to workout the remedy before the Appellate Commissioner in view of the subsequent developments, citing the order of this Court dated 11.03.2024 in **Tvl.Vardhan Infrastructure Vs. The Special Secretary, Head of GST Counsel Secretariat and others**, in W.P.No.34792 of 2019 etc.

2. It is submitted that a sum of Rs.33,15,092/- has been recovered from the petitioner by attaching the petitioner's bank account. Apart from that, a further sum of Rs.2,57,926/- has also been recovered from the petitioner from ITC. It is submitted that it is more than 10% of the disputed tax.

3. In view of the above, liberty is given to the petitioner to file statutory appeal before the Appellate Tribunal, within a period of 15 days from the date of receipt of a copy of this order. Subject to the petitioner filing such appeal before the Appellate Tribunal, all further recovery proceedings shall be kept in abeyance.



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4. The Appellate Authority shall endeavour to entertain the appeal and dispose of the same on merits and in accordance with law. All the issues are left open for the petitioner to canvass before the Appellate Authority.

5. Accordingly, this Review Application stands disposed of. No costs. Consequently, connected Miscellaneous Petition is closed.

08.07.2024

Index: Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
JEN

Copy To:

The Joint Commissioner of Central GST and Central Excise,
No.7, Tractor Road,
N.G.O. 'A' Colony,
Tirunelveli – 627 007.



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C.SARAVANAN, J.

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