



W.P.(MD) No.13756 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 27.06.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) No.13756 of 2024
and
W.M.P.(MD)Nos.12100 & 12101 of 2024

Tvl.Sky Homes,
Represented by its Proprietor A.Ramesh Kumar
Vs.

... Petitioner

1.The State Tax Officer,
O/o. the Commercial Tax Officer,
Papanasam Assessment Circle,
20/3, Sachidhanantha Moopnar Road,
Thanjavur Tamilnadu.

2. Appellate Deputy Commissioner (GST), Appeal,
Trichy.

... Respondents

(R2 is *suo motu* impleaded vide order dated 27.06.2024
in W.P.(MD)No.13756 of 2024)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in its impugned proceedings of the respondent order for the assessment year 2018-19 in GSTIN:33AKTPR0584K2Z1/2018-19 dated 30.04.2024 and the consequential DRC-07 order bearing Ref No.ZD330424257812G dated



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30.04.2024 and quash the same.

For petitioner : Mr. Shanmugam Rajasekar
For respondents : Mr. R. Suresh Kumar
Additional Government Pleader

ORDER

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

2. The learned counsel for the petitioner submits that the petitioner is not pressing this Writ Petition. However, liberty may be granted to file statutory appeal before the Appellate Deputy Commissioner (GST), Appeal, Trichy.

3. For the purpose of issuing directions, Appellate Deputy Commissioner (GST), Appeal, Trichy is *suo motu* impleaded as second respondent.

4. Recording the above submissions, the petitioner is permitted to file statutory appeal before the second respondent within 30 days from the date of receipt of a copy of this order, after duly compliance with the other requirements under Section 107 of the GST Act, 2017. The second respondent shall consider



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the appeal and dispose of as expeditiously as possible.

This Writ Petition is disposed of with above directions. No costs.

Consequently, connected miscellaneous petitions are closed.

Index : Yes / No

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Internet : Yes / No

apd

To

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C.SARAVANAN, J.

apd

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