



W.P.(MD)No.17649 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 30.07.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.17649 of 2024
and
W.M.P.(MD)No.15148 of 2024**

Tvl.Kalidoss,
Contractor.

... Petitioner

Vs.

The State Tax Officer,
Kumbakonam Town Assessment Circle,
Commercial Tax Buildings,
Kumbakonam.

... Respondent

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 files of the respondent in GSTIN:33AFOPK0103R1ZC/2018-19 dated 26.04.2024 and to quash the same as illegal, arbitrary, undue enrichment, without jurisdiction.

For petitioner : Mr.N.Muthu Sudalai

For respondent : Mr.J.K.Jayaselan
Government Advocate



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ORDER

Heard learned counsel for the petitioner and learned Government Advocate for the respondent.

2. By a series of orders passed by this Court under similar circumstance, similar impugned orders were quashed and the cases were remitted back to the respondent to pass fresh orders in the light of the recommendations of the 53 GST Council's Meeting held on 22.06.2024 and in view of the Clause 114 and Clause 146 of the Finance (No.2) Bill, 2024.

3. Since the Legislation has accepted the above recommendation of 53 GST Council's Meeting held on 22.06.2024 by incorporating Clauses in the Finance (No.2) Bill, 2024, the Court is of the view that the case can be remitted back to the respondent to pass fresh orders on merits, after the Finance Act, 2024 is passed amending the provision of GST enactments and after State legislative suitably amends TNGST Act, 2017 and after the State Bill is presented and passed. The respondent shall thereafter pass final order after the respective Finance Bills are passed by the Parliament and the State Legislative.



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This Writ Petition is disposed of, with above observations. No costs.

Consequently, connected miscellaneous petition is closed.

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Internet : Yes / No

apd

To
The State Tax Officer,
Kumbakonam Town Assessment Circle,
Commercial Tax Buildings,
Kumbakonam.



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C.SARAVANAN, J.

apd

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