



W.P.(MD) No.17988 of 2024

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01.08.2024

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No.17988 of 2024
and
W.M.P.(MD)No.15412 of 2024**

M/s.Priya Super Market,
Represented by its Managing Partner Lakshmi Narayanan. ... Petitioner

Vs.

1.The Assistant Commissioner of CGST and Central Excise,
Tirunelveli CGST and Central Excise Division,
Central Revenue Building,
Tractor Road, NGO 'A' Colony,
Tirunelveli,
Tamil Nadu – 527 007.

2.The Joint Commissioner of CGST (Appeals),
Central Revenue Building,
Lal Bahadur Shastri Road,
Bibikulam, Madurai – 625 002.

... Respondents

(R2 is *suo motu* impleaded vide order dated 01.08.2024
in W.P.(MD)No.17988 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 files of the respondent



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in Order-in-Original No.18/AC/GST/2024 dated 28.03.2024 and quash the same.

For petitioner : Mr.S.Esai Rani

For respondents : Mr.R.Nanda Kumar
Senior Standing Counsel

ORDER

Heard learned counsel for the petitioner, learned Senior Standing Counsel for the respondents.

2. The petitioner is before this Court against the impugned order passed by the first respondent on 28.03.2024 for the period between May 2018 to March 2019 bearing reference in Order in Original No.18/AC/GST/2024.

3. By the impugned order, the demand proposed in notice that preceded the impugned order has been confirmed.

4. It is noticed that the petitioner has participated in the show cause proceedings and has filed a detailed reply.

5. It is noticed that the impugned order is also a detailed order. As such, the



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Court does not find any reasons to interfere with the impugned order. The petitioner has an alternative remedy by way of filing an appeal before the Joint Commissioner of CGST (Appeals), Madurai.

6. Under these circumstances, the Court is inclined to dismiss this Writ Petition with a liberty to the petitioner to file an Appeal within a period of 30 days from today before the Joint Commissioner of CGST (Appeals), Madurai.

7. In view of the above, the Joint Commissioner of CGST (Appeals), Madurai, is *suo motu* impleaded as second respondent.

8. In case the petitioner files an Appeal within time stipulated above, the second respondent shall consider the same and pass orders on merits and in accordance with law.

This Writ Petition is dismissed, with above directions. No costs. Consequently, connected miscellaneous petition is closed.

Index : Yes / No
Internet : Yes / No
apd

01.08.2024



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C.SARAVANAN, J.

apd

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