



W.P.(MD) No.18324 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.18324 of 2024
and
W.M.P.(MD) Nos.15603 and 15605 of 2024**

P.Senthil Kumar

... Petitioner

/vs./

**The State Tax Officer (ST),
Tuticorin II Assessment Circle,
Tuticorin District.**

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records pertaining to the impugned order of the respondent in his proceedings in GSTIN 33EAMPS3327G1ZK/2024-2025 dated 13.07.2024, and quash the same.

For Petitioner : Mr.J.Jeyakumaran

**For Respondent : Mr.R.Suresh Kumar
Additional Government Pleader**



W.P.(MD) No.18324 of 2024

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ORDER

The petitioner is before this Court against the impugned order dated 13.07.2024. The impugned order precedes the notice in GSTR 3A dated 25.06.2024. The impugned order has been passed, as no reply has been filed by the petitioner in response to the notice in GSTR 3A dated 25.06.2024.

2.The writ petition is premature, as the petitioner has an option to take advantage of Section 62(2) of the respective GST enactment.

3.Under these circumstances, no further orders are required in this writ petition. It is open for the petitioner to pay the late fee in terms of Section 47 of the respective GST Act, 2017 and file return in terms of Section 62(2) of the Act within the statutory period prescribed under the Act.



W.P.(MD) No.18324 of 2024

WEB COPY

4.The Writ Petition stands closed, accordingly. No costs. Consequently,
connected Miscellaneous Petitions are closed.

Index : Yes / No

01.08.2024

Internet : Yes / No

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To

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W.P.(MD) No.18324 of 2024

C.SARAVANAN, J.

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W.P.(MD) No.18324 of 2024

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