



W.P.(MD)No.19558 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.08.2024

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.(MD)No.19558 of 2024

and

W.M.P.(MD)Nos.16588 and 16589 of 2024

Tvl.Asia Builders,
Represented by its Proprietor,
Asirvatham Jesudurai

... Petitioner

Vs.

The Deputy State Tax Officer-1,
Tuticorin-II Assessment Circle,
Commercial Taxes Buildings,
Tuticorin District.

... Respondent

PRAAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, calling for the records pertaining to the impugned proceedings passed by the respondent vide her order in GSTIN: 33AAZPJ3526D1ZP/2018-19, dated 28.12.2020 and quash the same as the same is passed by grossly violating the principles of natural justice and also passed against the provisions of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017.

For Petitioner : Mr.K.Srinivasan

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



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ORDER

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This Writ Petition is filed seeking to quash the order dated 28.12.2020, passed by the respondent, which is passed against the provisions of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017.

2. It is submitted that the only issue arises for consideration is the levy of interest, as entire taxes had already been paid. It is submitted by the learned counsel for the petitioner that they may be granted liberty to approach the appropriate authorities by way of representation/rectification petition in view of the subsequent amendment bill.

3. In view of the same, this Court, without expressing any opinion on merits, grants liberty to the petitioner to file a fresh representation/rectification petition within a period of two weeks from the date of receipt of a copy of this order and if any such representation/rectification petition is filed, the same shall be disposed of within a period of eight weeks therefrom. In the meanwhile, there shall not be any recovery until the disposal of such representation/rectification petition.



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4. Accordingly, this Writ Petition stands disposed of. No costs.

Consequently, connected miscellaneous petitions are closed.

16.08.2024

NCC:yes/no
Index:yes/no
Internet:yes/no
Nsr

To:

The Deputy State Tax Officer-1,
Tuticorin-II Assessment Circle,
Commercial Taxes Buildings,
Tuticorin District.



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MOHAMMED SHAFFIQ, J.

Nsr

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