



W.P.(MD) No.27365 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 21.11.2024

CORAM:

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD) No.27365 of 2024

and

W.M.P.(MD) Nos.23168 and 23171 of 2024

M/s.Priya Steels Traders,
Rep., by its Proprietor,
Mr.P.Selvaraj,
No.46C, Tharanallur,
Chennai By-Pass Road,
Trichy-600 008

.. Petitioner

Vs.

1.The Joint Commissioner of GST & Central Excise,
Office of the Commissioner of GST & Central Excise,
No.1, Williams Road,
Cantonment, Trichy-620 001.

2.The Joint Commissioner (ST),
Commercial Tax Building,
Court Compound, Cantonment,
Trichy-620 001.

3.The Deputy Commissioner (ST),
35/34 Raj Centre Reynolds Road,
2nd Floor, Cantonment,
Trichy-620 001.

.. Respondents



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Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for the records of the impugned Order in Order in Original 05/2024- 25-GST, dated 05.06.2024, issued by the first respondent and quash the same as arbitrary.

For Petitioner	:	Mr.M.N.Bharathi
For R1	:	Mr.N.Dilipkumar Standing Counsel
For R2 & R3	:	Mr.R.Suresh Kumar Additional Government Pleader

ORDER

When the matter was taken up for hearing, this Court is indicated that without exhausting the appeal remedy, the writ petition could not be entertained.

2. Learned counsel for the petitioner, on instructions, would submit that the petitioner would file an appeal, but would seek an outer time line to be fixed by this Court for filing the appeal before the appellate authority.



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3. Considering the fact that the writ petition has been filed before this Court within the limitation for filing an appeal and also the fact that during the pendency of this writ petition, the limitation prescribed had expired. Hence, as and when the petitioner files an appeal against the order impugned in this writ petition, the respondents shall not insist upon an application for condonation of the delay. However, the petitioner shall file the appeal before the appellate authority on or before 03.01.2025.

4. with the aforesaid liberty, this Writ Petition is disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

21.11.2024

NCC : Yes/No
Index : Yes/No
Internet : Yes

abr



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To

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K.KUMARESH BABU, J.

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