



W.P.(MD) No.23625 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 09.07.2024

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.23625 of 2023

and

W.M.P.(MD)No.19800 of 2023

Tvl.Sri Balaji Blue Metals,
Represented by its Proprietor T.Sudalaikumar,
2/264, Therkankulam, Meerankulam,
Sattankulam, Thoothukudi.

... Petitioner

Vs.

The State Tax Officer,
Commercial Tax Building,
Tiruchendur.

... Respondent

Prayer:- Writ Petition filed under Article 226 of Constitution of India for issuance of a Writ of Certiorari, calling for the records in Ref.No.ZD3306230498085 in GST No.33BMOPS5763H1ZI/2018-19, dated 13.06.2023, on the file of the respondent and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner

: Mr.S.Karunakar

For Respondent

: Mr.R.Suresh Kumar

Additional Government Pleader



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ORDER

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In this Writ Petition, the petitioner has challenged the impugned order, dated 13.06.2023.

2. The issue is covered by the order of a Division Bench of this Court dated 08.01.2024 in the case of **Tvl.A.Venkatachalam vs. The Assistant Commissioner (ST), Palladam II Assessment Circle, Palladam**. Following the said order, this Court had disposed of W.P. (MD)Nos.23603 and 23607 of 2023 on 04.06.2024 in the case of **Sri A.D.Vee Raja Mines and Minerals, Rep. by its Proprietor, K.J.Ajay Thulasidharan vs. The Assistant Commissioner (ST) (FAC), Commercial Tax Building, Tenkasi**. The relevant portion of the said order reads as under:-

"5. Considering the same, these Writ Petitions are disposed of by directing the respondent to keep the recovery in abeyance, pending further orders of the Hon'ble Supreme Court.

6. In case, the levy is upheld, the respondent is at liberty to proceed against the petitioner to recover tax. In case, the issue is answered against the revenue by the Hon'ble Supreme Court, the impugned order shall be deemed to have been quashed with effect from the date of the order the Hon'ble Supreme Court."



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3. This Writ Petition stands disposed of in the light of the observations made in the above order dated 04.06.2024 in W.P.(MD)Nos. 23603 and 26307 of 2023 in the case of **Sri A.D.Vee Raja Mines and Minerals, Rep. by its Proprietor, K.J.Ajay Thulasidharan** [cited supra]. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes/ No
Neutral Citation: Yes / No
Speaking Order / Non-Speaking Order
smn2

09.07.2024

To

The State Tax Officer,
Commercial Tax Building,
Tiruchendur.



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C.SARAVANAN, J.

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