



W.P.(MD).No.30358 of 2024

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.12.2024

CORAM

THE HONOURABLE MR.JUSTICE K.KUMARESH BABU

W.P.(MD).No.30358 of 2024

and

W.M.P.(MD)Nos.25536 and 25537 of 2024

Tvl.Aqua Super Power,
Represented by its Partner,
Srinivasan

...Petitioner

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy – 18.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying this Court to issue a Writ of Certiorari, calling for the records relating to the impugned order passed by the respondent in GSTIN: 33ABFFA8984MIZU/2019-2020 dated 31.08.2024 and quash the same.

For Petitioner : Mr.J.Sivaram

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



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ORDER

Heard Mr.J.Sivaram, learned counsel for the petitioner and Mr.R.Suresh Kumar, learned Additional Government Pleader for the respondent.

2. This Writ Petition has been filed challenging the order passed by the respondent dated 31.08.2024.

3. Although the petitioner claims that their reply was not considered by the respondent, a reading of the impugned order reveals that the reply was considered, and out of 14 invoices, the respondent found that 12 invoices lacked valid supporting documents.

4. In view of the above, the impugned order cannot be stated to be without jurisdiction and it does not suffer from any violation of the principles of natural justice. Therefore, the petitioner is at liberty to challenge the order before the appropriate forum, as per the available law.



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WEB COPY 5. With the aforesaid liberty, the Writ Petition is disposed of.

There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

16.12.2024

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

To:

The State Tax Officer,
Woraiyur Assessment Circle,
Trichy – 18.



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K.KUMARESH BABU, J.

Nsr

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