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W.P.No.1771 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.1771 of 2025

and

W.M.P.Nos.2017 and 2018 of 2025

Antony Peter Christopher,
Proprietor,
M/S Crytall Associates,
1223/2964, Main Road, Gandhimanagar,
Peelamedu, Coimbatore 641 004.

... Petitioner

Vs.

The Assistant Commissioner of GST & Central Excise,
Coimbatore – II Division,
D.No1441, LG Building, Trichy Road,
Coimbatore – 641 018.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records of the respondent by proceedings in C.No.IV/09/04/2021 – ST ADJN dated 15.02.2022 and quash the same.

For Petitioner : Mr.P.Saravana sowmiyan

For Respondent : Mr.S.Gurumoorthy,
Senior Panel Counsel.



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ORDER

Though the writ petition is filed challenging the impugned proceedings dated 15.02.2022, after submitting for a brief while, the learned counsel for the petitioner seeks liberty of this Court to file an appeal and requests that the appeal may be entertained and heard on merits.

2. The learned counsel for the respondent would submit that the petitioner may be directed to pay 25% of the disputed taxes, which was readily agreed to by the learned counsel for the petitioner.

3. In view thereof, by consent of both sides, this Court is inclined to grant liberty to the petitioner to file an appeal within a period of three weeks from the date of receipt of copy of this order, subject to the condition that the petitioner pays 25% of the disputed taxes within a period of two weeks from the date of receipt of copy of this order. In case such appeal is filed, the same shall be entertained without reference to limitation and orders shall be passed on merits after affording the petitioner a reasonable opportunity of hearing.



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4. Accordingly, the writ petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

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28.01.2025

Speaking (or) Non Speaking Order
Index : Yes/ No
Neutral Citation: Yes/No
shk

To

The Assistant Commissioner of GST & Central Excise,
Coimbatore – II Division,
D.No1441, LG Building, Trichy Road,
Coimbatore – 641 018.



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MOHAMMED SHAFFIQ, J.

shk

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28.01.2025