



WEB COPY



W.P.No.3189 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 13.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.3189 of 2025
& W.M.P.Nos.3525 & 3530 of 2025

Credulity Solutions Private Limited,
Rep by its Authorised Signatory, Ms.Anuradha Malhotra,
8th Floor, 26A, 805, Akashdeep Building,
Barakambha Road, Connaught Place,
New Delhi 110 001

... Petitioner

Vs.

1.The Commissioner,
Commercial Tax Department,
State Government of Tamil Nadu,
Ezhilagam, Chepauk,
Chennai 600 005

2.Deputy State Tax Officer,
Commercial Taxes Department,
Annasalai Assessment Circle,
PAPJM Annex Building, IV Floor,
No.1, Greams Road, Chennai 600 006

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorarified Mandamus, to call for the
records relating to the impugned order in GSTR DRC-07 along with the

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summary thereof dated 29.08.2024 pertaining to Defect No.2 with Ref.No.ZD3308242813311 passed by the 2nd respondent in pursuant of the show cause notice dated 31.05.2024 and quash the same to the extent that it confirms the demand in Defect No.2 and direct the 2nd respondent to provide an adequate and reasonable opportunity of being heard to the petitioner for proper and just adjudication of show cause notice dated 31.05.2024.

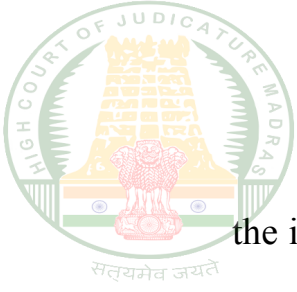
For Petitioner : Mr.Sumit K.Batra,
for Mr.Harinarayanan K

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

After some arguments, the learned counsel for the petitioner would submit that the petitioner is intend to file an appeal against the impugned assessment order and hence, he seeks leave of this Court to withdraw the present petition. Further, he requests this Court to grant liberty to the petitioner to avail the said scheme.

2. In view of the above, this writ petition is dismissed, as withdrawn, by granting liberty to the petitioner to file an appeal, against



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the impugned assessment order, within a period of 30 days from the date of receipt of a copy of this order. No costs. Consequently, the connected miscellaneous petitions are also closed.

13.03.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

- 1.The Commissioner,
Commercial Tax Department,
State Government of Tamil Nadu,
Ezhilagam, Chepauk,
Chennai 600 005
- 2.Deputy State Tax Officer,
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KRISHNAN RAMASAMY.J.,

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