



W.P.No.1686 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 30.07.2025

Coram

THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.1686 of 2024

and

W.M.P.Nos.1728 & 1731 of 2024

M/s.R S Jewel Tech,
Represented by Proprietor
Natesan Viswanathan Senthil,
15/3, Shivaji Street, T.Nagar,
Chennai, Tamil Nadu - 600 017.

...Petitioner

Vs.

Assistant Commissioner
Commercial Taxes Department – TNGST
No.46, III Floor, Greenways Road,
Nandanam, Zone VI,
Chennai Central,
Tamil Nadu - 600 028.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records leading to the issuance of order DRC07 under Section 73 dated 27.06.2023, by the respondent herein and quash the same and direct the respondent herein to consider the September 2021 month returns, with a direction that excess tax paid in July 2021 erroneously may be adjusted against the excess utilisation of Input Tax credit.

For Petitioner : Mr.T.C.Prakash



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For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (Tax)

ORDER

This Writ Petition has been filed by the petitioner to quash the impugned order dated 27.06.2023 passed by the respondent.

2. The learned counsel for the petitioner would submit that the show cause notice was issued, reply filed and personal hearing was also provided to the petitioner, but the same was not considered and thereafter, the impugned order came to be passed by the respondent.

3. It seems that the issue pertaining to the impugned order dated 27.06.2023 and the present Writ Petition has been filed on 23.01.2024, i.e., nearly after 6 months. Since the detailed order was not uploaded, the petitioner is not in a position to file an appeal. Therefore, he sought permission to withdraw the Writ Petition with liberty to file an appeal before the appellate authority and he has also made an endorsement to that effect.



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4. In view of the submission and endorsement made by the learned counsel for the petitioner, this Writ Petition is dismissed as withdrawn with liberty to file an appeal before the appellate authority subject to the payment of 5% of additional deposit over and above 10% of disputed tax already deposited by the petitioner within a period of four (4) weeks from the date of receipt of a copy of this order. On verification of the same, the appellate authority is directed to consider the appeal filed by the petitioner and dispose of the same on its own merits and in accordance with law within a period of four (4) weeks thereafter. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.07.2025

Speaking order / Non-Speaking order

Index : Yes / No

Neutral Citation : Yes / No

sri

To

The Assistant Commissioner
Commercial Taxes Department – TNGST
No.46, III Floor, Greenways Road,
Nandanam, Zone VI, Chennai Central,
Tamil Nadu - 600 028.

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KRISHNAN RAMASAMY, J.,

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