



WEB COPY



W.P.No.1955 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :27.01.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.1955 of 2025

and

W.M.P.Nos.2272 and 2274 of 2025

M/s.S.P.S.Thirumana Mandapam
Represented by its Partner P.S.Karunakaran,
No.196, S.P.S.Thirumana Mandapam,
Abdul Razak Street, Saidapet,
Chennai 600 015.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Saidapet Assessment Circle,
No.1, PAPJM Building (Annexe),
Fifth Floor, 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 of the respondent in Show Cause Notice in DRC-01 dated 17.11.2023 and consequential order in GSTIN:33AATFS2470B1ZA/2018-19 along with DRC-07 vide Ref.No.ZD331123104114B dated 26.04.2024 and quash the same and further direct the respondent to avail the Input Tax on the goods.

For Petitioner : Mr.V.Sundareswaran

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



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ORDER

Though the writ petition is filed challenging the impugned proceedings dated 17.11.2023 and 26.04.2024, against which a rectification petition was also filed on 25.06.2024 and is stated to be still pending.

2. After submitting for a brief while, the learned counsel for the petitioner would submit that they would confine their prayer to the disposal of the rectification petition filed on 25.06.2024.

3. The learned counsel for the respondent would submit that they would dispose of the rectification petition within a period of four weeks after affording the petitioner a reasonable opportunity of hearing, the same was agreed to by the learned counsel for the petitioner.

4. In view thereof, there shall be a direction to the respondent to dispose of the rectification petition filed by the petitioner in accordance with law within a period of four (4) weeks from the date of receipt of a copy of this order after affording the petitioner a reasonable opportunity of hearing. Until the disposal of the rectification petition, recovery proceedings shall be kept in abeyance.



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5. 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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Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

shk

MOHAMMED SHAFFIQ, J.

shk



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To:
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The Assistant Commissioner (ST),
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