



W.P.No.2837 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 29.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. No.2837 of 2025

and

W.M.P.Nos.3143 & 3144 of 2025

Tvl.Vijay Krishna Textiles,
Rep by its Proprietor
3/37, M-2 , Bajanai Koil Street,
Semmandapatty Post,
Kadaiyampatti Taluk,
Salem 636 309.

... Petitioner

Vs.

Deputy State Tax Officer-1(FAC),
Omalur Circle,
Omalur.

... Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN:33CJBPM9084Q1ZH/2018-19 dated 14.12.2022 along with annexures passed by the Respondent and quash the same.

For Petitioner : Ms.R.Sri Visvapriya

For Respondent : Ms.Amrita Dinakaran
Government Advocate



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ORDER

The present writ petition is filed challenging the impugned order dated 14.12.2022 passed by the respondent relating to the assessment year 2018-19, on the premise that the annual returns has been filed with a delay.

2. It is submitted by the learned counsel for the petitioner that the impugned order is contrary to Notification No.07/2023-Central Tax dated 31.03.2023, which provides for waiver of late fees subject to complying with the conditions set out therein. He also submitted that in view thereto, the impugned order is required to be re-considered.

3. Ms.Amrita Dinakaran, learned Government Advocate appearing for the respondent would submit that the respondent would re-consider and orders would be passed taking into consideration the Notification No.07/2023-Central Tax.

4. In view thereof, the impugned order dated 14.12.2022 is set-aside. Liberty is granted to the respondent to pass orders afresh, within a period of four weeks from the date of receipt of a copy of this order, after affording the



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petitioner a reasonable opportunity of hearing and taking into note the relevant

Notification No.07/2023-Central Tax. It is also open to the petitioner to submit any application/representation to avail the benefit.

5. With the above observations and directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

29.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

jd

To

Deputy State Tax Officer-1(FAC),

Omalur Circle,

Omalur.



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MOHAMMED SHAFFIQ, J.

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