



W.P.No.2491 of 2024
and W.M.P.No.2722 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.02.2025

CORAM

THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.No.2491 of 2024
and W.M.P.No.2722 of 2024

M/s.STAR YARN,
Represented by its Managing Partner,
A.G.Manoj Prbhakar,
55/2, Pandian Street,
Chennimalai, Erode – 638 051.

.. Petitioner

Vs.

The State Tax Officer (INT),
Roving Squad, Chennimalai,
Erode – 638 001.

.. Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue Writ of Certiorarified, calling for the records of the impugned order of detention in Form GST MOV-09, Order No.54/2022-23 dated 07.06.2022 read with summary of the order in Form GST DRC-07 Ref No.ZD330822015108R dated 22.08.2022.

For Petitioner : Ms.Aparna Nandakumar
For Respondent : Mrs.K.Vasanthamala
Government Advocate (Tax)

ORDER



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This Writ Petition has been filed by the petitioner seeking to call for the records of the impugned order of detention in Form GST MOV-09, Order No.54/2022-23 dated 07.06.2022 read with summary of the order in Form GST DRC-07 Ref No.ZD330822015108R dated 22.08.2022.

2.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner would submit that, due to the demise of the petitioner's earlier counsel on record, the petitioner was not in a position to get appropriate advice and hence, they could not file an appeal in time. Further, the petitioner has remitted the entire disputed tax amount with 200% penalty. Hence, he prayed to grant liberty to file an appeal.

3.Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondent and perused the materials available on record.

4.Though the respondent has passed the impugned order on



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07.06.2022 and already 2 ½ years have been lapsed, considering the submissions made by the learned counsel for the petitioner that since the petitioner's earlier counsel on record passed away, the petitioner was not in a position to file an appeal, this Court is inclined to grant liberty to file an appeal. Accordingly, liberty is granted to file an appeal before the Appellate Authority within a period of two weeks from the date of receipt of a copy of this order. On filing of appeal by the petitioner, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible, without insisting upon limitation aspect.

5. With the above directions, the writ petition is disposed of. There is no order as to costs.

03.02.2025

rst
Index : Yes/No
Internet: Yes/No
Speaking/Non-Speaking Order

KRISHNAN RAMASAMY, J.

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To:

The State Tax Officer (INT),
Roving Squad, Chennimalai,
Erode – 638 001.

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