IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 12/2/2025

C O R A M

The Hon'ble Mr.Justice **Krishnan Ramasamy**

W.P.No.4546 of 20245
and
W.M.P.Nos.5064 and 5065 of 2025

Munees Super Market
rep. By its Proprietor
Mr.P.Gowthaman
No.1 M.G.R.Nagar, Jupli Road
Chettipunnyum
Singaperumal Koil
Chengalpattu District 603 204. ... Petitioner

Vs

The State Tax Officer
Chengalpattu Assessment Circle
No.16 A I Floor, I Main Road
Anna Nagar
Chengalpattu 603 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India for the issuance of a Writ of Certiorarified mandamus to call for the records of the respondent in GSTIN:33AYDPG1794L1ZA/2019- 2020 dated 30/8/2024 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner ... Mr.M.Desingu

For Respondents ... Mr.V.Prashanth Kiran
Government Advocate
(Taxes)

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ORDER

The challenge in this writ petition is to the order dated 30/8/2024, passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

3. By consent of the parties, the main Writ Petition is taken up for disposal at the admission stage itself.

4. Though a larger relief was sought for in the present Writ Petition, however, at the time of arguments, the learned counsel for the petitioner restricted his relief and seeks leave of this Court to file an appeal before the Appellate Authority against the impugned order dated 30/8/2024.

5. Mr.V.Prashanth Kiran, learned Government Advocate (Taxes) appearing for the respondent has stated that he has no objection for the said

relief, if granted to the petitioner.

6. In view of the above submission made by the learned counsel on either side, an alternative remedy of appeal is available to the petitioner before the Appellate Authority. Hence, this Court is not inclined to entertain the present Writ Petition filed by the petitioner.

7. In the result, the Writ Petition is dismissed, granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of thirty (30) days from the date of receipt of a copy of this order. On such appeal being filed by the petitioner as directed, the Appellate Authority shall consider the same on merits, if it is otherwise in order, without rejecting it on the ground of limitation. No costs. Consequently, connected Miscellaneous Petitions are closed.

12/2/2025

Index : Yes / No
Neutral Citation : Yes / No

mvs.

Krishnan Ramasamy,J

mvs.

To

The State Tax Officer
Chengalpattu Assessment Circle
No.16 A I Floor, I Main Road
Anna Nagar
Chengalpattu 603 001.

W.P.No.4546 of 2025

12/2/2025