



WEB COPY



W.P.No.4859 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :13.02.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.4859 of 2025

and

W.M.P.Nos.5383 & 5384 of 2025

Dharmaraj Chithra
Proprietor J.J. World

...Petitioner

Vs.

The Assistant Commissioner (ST)
Koyambedu Assessment Circle
No.4/109, Bangalore Highway Road
Varadharajapuram, Nazarethpet
Chennai – 600 123.

...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 records on the file of the respondent in GSTN:33APQPC2892F1ZV dated 23.03.2021, for the tax period February, 2019 and March, 2019, and to quash the same as arbitrary and to direct the respondent to pass orders afresh after affording an opportunity of personal hearing.



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For Petitioner : Mr.R.Karunagaran

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate (T)

Order

Heard Mr.R.Karunagaran learned counsel appearing for the petitioner and Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (T), who takes on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The learned counsel for the petitioner submits that though the petitioner has sought for a larger relief, (viz., seeking to quash the impugned order) suffice it would be, if this Court issues a direction, permitting the petitioner to file an appeal before the Appellate Authority, so that the petitioner would be able to establish her case before the Appellate Authority.



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3. The learned Government Advocate (T) for the respondent fairly submitted that since the petitioner has confined the prayer, and only seeks permission of this Court to avail the Appeal remedy, this Court may pass orders, as it deems fit.

4. Considering the fact that the petitioner has now restricted their prayer and sought for a direction permitting them to file Appeal before the Appellate Authority, this Court is inclined to grant such liberty.

5. Accordingly, this Court issues the following orders/directions:-

i) The petitioner is permitted to approach the Appellate Authority by way of Appeal challenging the order, which is impugned herein within a period of 30 days from the date of receipt of a copy of this order and the same shall be entertained by the Appellate Authority, without raising any ground on limitation aspect and disposed of in accordance with law



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- 6.** The Writ Petition is dismissed with liberty, as stated above. No costs. Consequently, connected Miscellaneous Petitions are closed.

13.02.2025

sd

Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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