



WEB COPY



W.P.No.5106 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.02.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.5106 of 2025 &
W.M.P.Nos.5670 and 5671 of 2025

Dharmaraj Chithra
Proprietor J.J.World,
Residing at
8th Floor Tower 2, BBCL VAJRA,
VTC Nolambur, Maduravoyal,
Chennai 600 095.

..

Petitioner

.. Vs..

The State Tax Officer,
Koyambedu Assessment Circle,
5th Floor, No.1, Pajam Annexure Building,
Greams Road,
Chennai- 600 006.

...

Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the respondents in the order dated 22.08.2024 passed by the respondent in GSTIN:33APQPC2892F1ZV/2019-2020 and quash the same and direct the respondent to pass orders afresh after affording the petitioner an opportunity of hearing.



WEB COPY



W.P.No.5106 of 2025

For Petitioner : Mr.R.Karunakaran

For Respondent : Ms.AmirthapoonkodiDinakaran
Government Advocate (Taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent 22.08.2024 and to quash the same and direct the respondent to pass orders afresh after affording the petitioner an opportunity of hearing.

2. Ms.AmirthapoonkodiDinakaran, 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 the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner would submit that it would suffice if the Petitioner is permitted to file an Appeal before the Appellate Authority, challenging the impugned order and the Appellate



W.P.No.5106 of 2025

WEB COPY

authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.

5. The learned Government Advocate (Taxes) appearing for the Respondent has submitted that since the Petitioner has restricted his relief, he may be permitted to file an Appeal before the Appellate Authority.

6. Heard both sides. Perused the records.

7. In view of the limited scope of relief now sought by the Petitioner, without going into the merits of the case, this court directs the Petitioner to file an Appeal before the Appellate authority, within a period of 30 days from the date of receipt of a copy of this order and the Appellate authority shall take the Appeal on file, without insisting on the period of limitation and thereafter pass orders on merits and in

KRISHNAN RAMASAMY.J.,

arr



W.P.No.5106 of 2025

accordance with law, after affording an opportunity of hearing to the

WEB COPY Petitioner, as expeditiously as possible.

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

17.02.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
arr

To

The State Tax Officer,
Koyambedu Assessment Circle,
5th Floor, No.1, Pajam Annexure Building,
Greams Road,
Chennai- 600 006.

W.P.No.5106 of 2025



WEB COPY



W.P.No.5106 of 2025