IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :13.02.2025
Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.4961 of 2025
and
W.M.P.No.5514 & 5520 of 2025

Tvl. Levin Engineering and Technologies,
rep. by its Proprietrix, Ms.Tamilarasi Chinniah ...Petitioner

Vs.

The State Tax Officer
Saravanampatti (West) Circle,
Coimbatore – III, T.N. ...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the impugned assessment order in Ref No.ZD330824169578T dated 20.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with summary of the order in DRC07 for the Financial Year 2019-20 issued by the respondent herein from the files of the respondent herein and to quash the same as arbitrary.

For Petitioner : M/s.Aparna Nandakumar

For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

Order

Heard M/s.Aparna Nandakumar, learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T), who takes notice 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 appeal before the Appellate Authority, so that the petitioner would be able to establish her case before the Appellate Authority.

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

ii) As far as the bank attachment made pursuant to the impugned order is concerned, it is needless to state that once the petitioner complies with pre-condition for preferring the Appeal by depositing 10% of the tax liability, the attachment order would no longer survive and the same would go off.

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

The State Tax Officer
Saravanampatti (West) Circle,
Coimbatore – III, T.N.

Krishnan Ramasamy,J.,

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W.P.No.4961 of 2025

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