



WEB COPY

WP No. 10294 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 10294 of 2025

AND

WMP NO. 11602 OF 2025, WMP NO. 11600 OF 2025

M/s. Crossbridge Trading Private Limited
Rep by its Managing Director,
S. Philip, No: 412 Kurinjipadi Main Road
Pathirakottai Panruti Taluk Cuddalore
Tamil Nadu-607 102

Petitioner(s)

Vs

The State Tax Officer
Panruti Rural Assessment Circle,
Old Kumbakonam Road,
Panuruti-607 106

Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, pleaded to issue a Writ of Certiorari, to call for the Impugned Order dated 01-02-2025 Original order no GSTIN 33AAFCC1538D1Z7/ 2019-20 issued by the respondent and quash the same as illegal.



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For Petitioner(s): Mr.S.Prabakaran

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Advocate (t)

ORDER

This Writ Petition has been filed by the petitioner seeking to call for the Impugned Order dated 01-02-2025 Original order no GSTIN 33AAFCC1538D1Z7/ 2019-20 issued by the respondent.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel appearing for the petitioner would submit that the respondent had issued the show cause notice in DRC-01 dated 24.01.2025 to the petitioner. In response, the petitioner filed their reply on 28.01.2025, along with relevant documents. However, without considering the reply in proper perspective, the respondent passed the impugned order on 01.02.2025.



4.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate

appearing for the respondent would submit that in the present case, according to the petitioner they filed a reply along with necessary documents and the same was not considered by the respondent in proper perspective. In such case, the petitioner can go before the Appellate Authority since they are well within the limitation period.

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

6.According to the petitioner they filed reply for the show cause issued by the respondent along with relevant document but the same was not considered in proper perspective. The recourse available for the petitioner is preferring an appeal before the concerned Appellate Authority. Therefore, this Court is inclined to dismiss the present case with liberty to file appeal before the concerned Appellate Authority.



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7. Accordingly, the present writ petition stands dismissed with liberty to file appeal before the Appellate Authority. No costs. Consequently, connected miscellaneous petitions are closed.

25-03-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

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To

The State Tax Officer
Panruti Rural Assessment Circle, Old
Kumbakonam Road, Panurti-607 106



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KRISHNAN RAMASAMY J.

rst

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