IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.03.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.11264 of 2025 &
W.M.P.Nos.12705 and 12706 of 2025

C.Mahavel .. Petitioner

.. Vs..

The State Tax Officer (Inspection -I),
O/o.Joint Commissioner (ST)(Intelligence)
No.4, Bharathiyar Salai, Fort Round,
Vellore-632 001. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records on the file of the respondent in GSTIN 33AKMPM1557EIZ9/2023-24 Dated 11.12.2024 for the Tax Period 2023-24 on the file of the respondent and quash the same as being without jurisdiction and illegal and consequently direct the respondent to pass orders under Section 73 of the GST Act after considering the reply submitted by the petitioner and also hearing the petitioner in person.

For Petitioner : Mr.Bharathi Raja J

For Respondent : Ms.K.Vasanthamala
Government Advocate (Taxes)

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ORDER

This writ petition has been filed by the petitioner challenging the impugned order of the respondent 11.12.2024 and to quash the same and direct the respondent to pass orders under Section 73 of the GST Act after considering the reply submitted by the petitioner and also hearing the petitioner in person.

2. Ms.K.Vasanthamala, 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 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.,

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accordance with law, after affording an opportunity of hearing to the Petitioner, as expeditiously as possible.

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

28.03.2025

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

The State Tax Officer (Inspection -I),
O/o.Joint Commissioner (ST)(Intelligence)
No.4, Bharathiyar Salai, Fort Round,
Vellore-632 001.

W.P.No.11264 of 2025