IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 12313 of 2025
AND
WMP NO. 13901 OF 2025

Sri SM Payals
Represented by its Proprietor,
Annamalai Sivakumar,
3/A70 New No.3, Pachagounder Street,
Thirumalaigiri, Salem,
Tamil Nadu 636 307.

Petitioner(s)

Vs

The State Tax Officer
(Also known as The Commercial Tax officer),
Salem Rural Assessment Circle,
Station Integrated commercial Taxes Building,
Room No 320, 3rd Floor, Pitchards Road,
Hasthampatty, Salem 636 007.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in GSTIN/33GNFPS4344B1Z5 in Reference No.ZD330325098450H dated 14.03.2025 and to quash the same.

For Petitioner(s): Ms.Siri Chandana. K

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader (t)

ORDER

This writ petition has been filed by the petitioner seeking to set aside the order dated 14.03.2025 passed by the respondent in rectification petition filed against the assessment order dated 31.08.2024.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (Taxes), takes notice on behalf of the respondent.

3.Since the original assessment order dated 31.08.2024 itself has been set aside and the matter has been remanded back for fresh consideration vide order dated 07.04.2025 in W.P.Nos.12308 & 12316 of 2025, the prayer in the present writ petition stands allowed. No costs. Consequently, connected miscellaneous petition is closed.

07-04-2025
(2/2)

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

rst

To:-

The State Tax Officer
(Also known as The Commercial Tax officer),
Salem Rural Assessment Circle,
Station Integrated commercial Taxes Building,
Room No 320, 3rd Floor, Pitchards Road,
Hasthampatty, Salem 636 007.

KRISHNAN RAMASAMY J.

rst

WP No. 12313 of 2025

AND

WMP NO. 13901 OF 2025

07-04-2025

(2/2)