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W.P.No.17120 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.17120 of 2025

Anjali, W/o Anbalagan

...Petitioner

Vs.

1. The Commissioner of GST & Central Excise,
GST Bhawan Office of the Principal Chief Commissioner
of GST and Central Excise,
No.26, GST Bhawan,
1, Uthamar Gandhi Road,
Thousand Lights West, Nungambakkam
Chennai – 600 034.

2. The Assistant Commissioner (ST)
Office of the Assistant Commissioner
Chindaripet Assessment Circle
1st, Floor, PAPJM Annex Building,
1st Greaves Road, Chennai- 600 006.

...Respondents

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Mandamus to stop the further proceedings connected with GSTIN : No.33BZQPA4139Q1ZX, TAB Enterprises against the petitioner and to withdraw the Form GSTR-3A notice under Section 46 for non-filing of GSTR-9 returns dated 05.12.2024 issued to the petitioner by considering her representation dated 23.12.2024.



WEB COPY



W.P.No.17120 of 2025

For Petitioner : Mr.G.Saravanabhavan

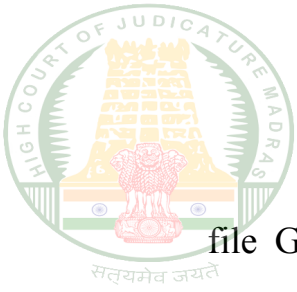
For Respondents : Mr.S.M.Deenadayalan
Senior Standing Counsel

Order

Heard Mr.G.Saravanabhavan, learned counsel appearing for the petitioner and Mr.S.M.Deenadayalan, learned Senior Standing Counsel, who takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition is filed seeking for issuance of a writ of mandamus to direct the respondents to stop further proceedings connected with GSTIN : No.33BZQPA4139Q1ZX, T A B Enterprises against the petitioner and to withdraw the Form GSTR-3A notice under Section 46 for non-filing of GSTR-9 returns dated 05.12.2024 issued to the petitioner by considering her representation dated 23.12.2024.

3. The learned counsel for the petitioner would submit that the petitioner has received a notice from the second respondent directing her to

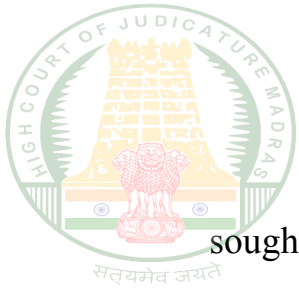


W.P.No.17120 of 2025

file GSTR returns with respect to the alleged business conducted in her name, under the style, 'TAB Enterprises'; that it is the grievance of the petitioner that she is working as a teacher in a Private School and she is no way connected with the alleged business run under the name, 'T A B Enterprises'; therefore, the petitioner submitted a representation dated 23.12.2024 to the respondents stating that her name, address, and her credentials have been misused by some unknown persons and they got registered the business in her name and hence, requested the respondent not to take any action against her with regard to alleged business; that since, the said representation has not evoked any response, the present Writ Petition seeking for aforesaid relief.

4. The learned Senior Standing Counsel for the respondents would submit that the representation made by the petitioner would be considered and disposed of within the time limit as prescribed by this Court.

5. In view of the submission made by the learned Senior Standing Counsel for the respondents and considering the limited scope of the prayer,



W.P.No.17120 of 2025

sought for by the petitioner, in this Writ Petition, this Court, without expressing any view with regard to the merits of the contentions putforth by the petitioner either in the Writ Petition or in the representation, is of the view that, suffice it would be to direct the respondents to consider and dispose of the petitioner's representation in a time bound manner.

6. Accordingly, the Writ Petition is disposed of with a direction to the first respondent to consider the representation made by the petitioner dated 23.12.2024 and dispose of the same as early as possible, preferably, within a period of four weeks from the date of receipt of a copy of this order. No costs.

03.06.2025

sd

Index : yes/no

Neutral Citation : yes/no



W.P.No.17120 of 2025

WEB COPY

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Krishnan Ramasamy,J.,

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