



WEB COPY



W.P.No.16844 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No. 16844 of 2025

and

W.M.P.Nos.19092 & 19093 of 2025

Syed Ali

Proprietor of M/s. S K Metals

No. 167/A/13 Manickam Pillai Street

Mannurpet Chennai 600 050.

...Petitioner

Vs

THE ASSISTANT COMMISSIONER

O/O. THE ASSISTANT COMMISSIONER OF GST

AND CNETRAL EXCISE

AMBATTUR DIVISION CHENNAI NORTH COMMISSIONERATE

R-40 A-1 TNHB BUILDING, 100 Feet Road,

Moggapair (East) Chennai – 600 037.

...Respondent

Prayer

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarif to call for records pertaining to the impugned Order No.18/2024-25(GST-AC) dated 21.01.2025 passed by the Respondent and quash the same.

For Petitioner : Mr.Hari Radhakrishnan

For Respondent : Mr.A.P.Srinivas

Senior Standing Counsel



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Order

Heard Mr.Hari Radhakrishnan learned counsel appearing for the petitioner and Mr.A.P.Srinivas, learned Senior Standing Counsel, 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 challenge in this Writ Petition is to the order passed by the respondent dated 21.01.2025 and to quash the same.

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 an appeal before the Appellate Authority, so that the petitioner would be able to establish their case before the Appellate Authority.



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3. The learned Senior Standing Counsel 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 as against the order, which is impugned herein within a period of four weeks 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



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6. The Writ Petition is dismissed with liberty, as stated above. No costs. Consequently, connected Miscellaneous Petitions are closed.

02.06.2025

sd

Index : yes/no

Neutral Citation : yes/no

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Krishnan Ramasamy,J.,

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