



W.P.No.14960 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 25.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.14960 of 2025
& W.M.P.Nos.16849 & 16852 of 2025

Tvl.Vasavi Motors,
Rep by its Partner, R.Ananthan,
53/4, Gingee Main Road, Mettupalayam,
Villupuram 605 602

... Petitioner

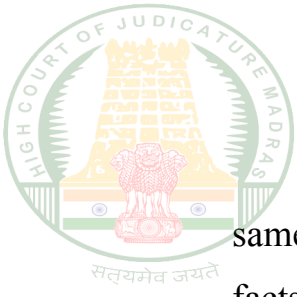
Vs.

- 1.The Assistant Commissioner,
Villupuram 1, Villupuram,
Cuddalore District
- 2.The Deputy Tax Officer 2 (Circle),
Commercial Taxes Department,
Villupuram II, Villupuram.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records relating to Demand Order dated 22.04.2024 in Ref.No.ZD330424163290R passed by the 1st respondent pursuant to the show cause notice dated 02.05.2022 in SCN/ Statement Ref.No. ZA3305220813621 issued by the Second Respondent, and quash the



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same with consequential directions to the First Respondent to re-visit the facts de novo in terms of the Minutes of the 53rd GST Council Meeting fixing the due date for availment of credit to be 30.11.2021 for the financial years 2017-18 to 2020-21, besides providing an opportunity of being heard to the Petitioner

For Petitioner : Ms.T.Yazhini

For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader

ORDER

This writ petition has been filed challenging the impugned demand order dated 22.04.2024 passed by the respondent.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, 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. The learned counsel for the petitioner would submit that in this case, the impugned assessment order dated 22.04.2024 came to be passed by the respondent. Aggrieved over the said assessment order, an appeal



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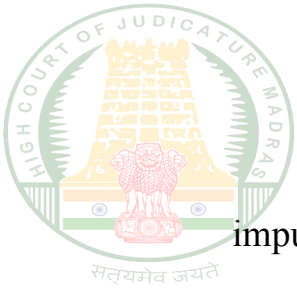
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was preferred by the petitioner on 20.07.2024, i.e., within the period of limitation. However, the said appeal was not at all considered by the respondent till date. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to direct the 1st respondent to dispose of the appeal, since it would be suffice to meet out his case. Thus, he prays for pass appropriate orders.

5. In reply, the learned Additional Government Pleader appearing for the respondents requests this Court to pass any appropriate orders with regard to the disposal of appeal.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, it was submitted by the learned counsel for the petitioner that the petitioner had already filed an appeal, against the



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impugned assessment order and now, he has restricted his relief and requested this Court to direct the 1st respondent/Appellate Authority to dispose of the appeal, since it will be sufficient to meet out the case of the petitioner.

8. In view of the above, though this petition has been filed challenging the impugned order dated 22.04.2024, considering the submissions made by the petitioner and since the appeal was filed by the petitioner within the period of limitation, this Court is inclined to direct the 1st respondent to consider and dispose of the appeal filed by the petitioner. Accordingly, the 1st respondent/Appellate Authority is directed to consider and dispose of the appeal dated 20.07.2024, on its own merits and in accordance with law, within a period of 3 months from the date of receipt of copy of this order.

9. With the above direction, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.



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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

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Villupuram 1, Villupuram,
Cuddalore District
- 2.The Deputy Tax Officer 2 (Circle),
Commercial Taxes Department,
Villupuram II, Villupuram.



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KRISHNAN RAMASAMY.J.,

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