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W.P.No.20738 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.06.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.20738 of 2025

M/s. Mahaveer Distributors,
Represented by its Managing Director,
Mr.Hosamane Jayaprakash Rajiv,
No.356/357, 9th Cross, 4th Phase,
Peenya Industrial Area, Bangalore,
Karnataka - 560 058.

...Petitioner

Vs.

1. The State Tax Officer (FAC),
Roving Squad - 3, Hosur.
2. The Appellate Deputy Commissioner (ST) (GST),
Salem.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus directing the second respondent to dispose off the appeal filed by the petitioner in A.P.No.877 of 2023 dated 25.09.2023 arising out of the order of the first respondent order in Form GST Mov-09 vide Order No: 4036/2023-24/RS dated 12.09.2023 as prayed for by the petitioner vide their application dated 13.12.2024 received by the



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second respondent office on 16.12.2024.

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For Petitioner : Ms.N.Janani
for Mr.N.Prasad
For Respondents : Mr. C.Harsha Raj
Special Government Pleader

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader (Taxes) takes notice on behalf of the respondents. By consent, this Writ Petition is taken up for final disposal at the stage of admission itself.

2. This Writ Petition has been filed seeking direction to the 2nd respondent to dispose of the appeal filed by the petitioner in A.P.No.877 of 2023 dated 25.09.2023 arising out of the order of the first respondent order in Form GST Mov-09 vide Order No: 4036/2023-24/RS dated 12.09.2023.

3. The learned counsel for the petitioner would submit that the 1st respondent had passed an order of demand of tax and penalty against the petitioner on 12.09.2023. Being aggrieved, the petitioner filed an appeal before the 2nd respondent on 25.09.2023. He further submitted that the



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petitioner also appeared for personal hearing and thereafter the 2nd

respondent has reserved for orders. But no orders have been passed till date.

Therefore, the petitioner has filed this writ petition seeking for the aforesaid relief.

4. The learned Special Government Pleader (Taxes) appearing for the respondent would submit that the 2nd respondent may be directed to dispose of the appeal filed by the petitioner, within the stipulated period.

5. Heard both sides. Perused the records.

6. In view of the limited scope of relief sought for by the petitioner, without going into the merits of the case, this Court directs the 2nd respondent to pass orders on the Appeal filed by the petitioner on merits and in accordance with law, within a period of eight weeks from the date of receipt of a copy of this order and communicate the decision taken to the petitioner.

7. This Writ Petition is disposed of accordingly. No costs.



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Index : Yes / No
Neutral Citation : Yes / No
Speaking Order : Yes / No
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To

1. The State Tax Officer (FAC),
Roving Squad - 3, Hosur.
2. The Appellate Deputy Commissioner (ST) (GST),
Salem.

KRISHNAN RAMASAMY, J.



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