



W.P.No.20814 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 13.06.2025

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**THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY**

**W.P.No.20814 of 2025 &**  
**W.M.P.Nos.23480 and 23483 of 2024**

Universal Relocations India Private Limited,  
Rep. by its Director & Chief Executive Officer,  
Lane No.1A, Voora Villa 96,  
Akkarai,  
Chennai-600 115.

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Petitioner

.. Vs..

1. State of Tamil Nadu,  
Rep. by its Principal Secretary to  
Government,  
Taxes, Ezhilagam, Chepauk,  
Chennai-600 005.

2. The Assistant Commissioner (ST)  
Nandanam Assessement Circle,  
Station:No.46,  
II Floor, Greenways Road,  
Chennai-600 028.

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Respondents

**Prayer:** Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records



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pertaining to GSTIN 33AABCU0899H1Z7/2020-21 dated 28.02.2025  
on the file of the 2<sup>nd</sup> Respondent and to quash the same.

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For Petitioner : Mr.Niranjan JV

For Respondents : Mrs.K.Vasanthamala  
Government Advocate (Taxes)

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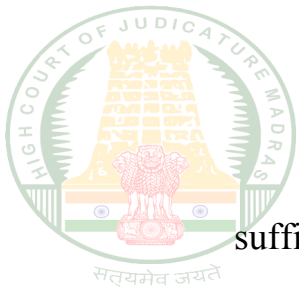
### **ORDER**

This writ petition has been filed by the petitioner challenging the impugned order of the 2<sup>nd</sup> respondent dated 28.02.2025 and to quash the same.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes) takes notice on behalf of the Respondents.

3. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4. Though the relief sought for in this Writ Petition is for a larger relief, the learned counsel for the Petitioner would submit that it would



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suffice if the Petitioner is permitted to file an Appeal before the Appellate Authority, challenging the impugned order and the Appellate authority may be directed to take the Appeal on file and pass orders on merits and in accordance with law.

5. The learned Government Advocate (Taxes) appearing for the Respondent has submitted that since the Petitioner has restricted his relief, he may be permitted to file an Appeal before the Appellate Authority.

6. Heard both sides. Perused the records.

7. In view of the limited scope of relief now sought by the Petitioner, without going into the merits of the case, this court directs the Petitioner to file an Appeal before the Appellate authority, within a period of four weeks from the date of receipt of a copy of this order and the Appellate authority shall take the Appeal on file, and thereafter pass



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orders on merits and in accordance with law, after affording an opportunity of hearing to the Petitioner, as expeditiously as possible.

8. With the above directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

**13.06.2025**

Speaking/Non-speaking order  
Index : Yes / No  
Neutral Citation : Yes / No  
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**KRISHNAN RAMASAMY.J.,**

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