IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 03.04.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.22950, 22952 & 22955 of 2024
& W.M.P.Nos.25010, 25012, 25014,
25015, 25017 & 25020 of 2024

Oswal Trade Links,
Rep by its Proprietor, Darsha Lodha,
No.49, Audiappa Naicken Street, Sowcarpet,
Chennai 600 079

... Petitioner in all petitions

Vs.

1.State Tax Officer,
Broadway Assessment Circle,
No.32, Wall Tax Road,
Elephant Gate, Chennai 600 003

2.Joint Commissioner (ST),
Chennai (North) Integrated Commercial Tax Office Complex,
North Chennai, Wall Tax Road,
Chennai 600 003

3.Superintendent,
Officer of the Principal Commissioner of CGST and Central Excise,
Chennai North, Room No.205, GST Bhawan,
26/1, Mahatma Gandhi Road, Nungambakkam,
Chennai 600 034.

... Respondents in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to quash the impugned notice dated 21.03.2024 bearing Ref.No.ZD330424194520L for FY 2018-19 for GST 33CSWPD2697C1ZJ, dated 29.12.2023 bearing Ref No. ZD331223263223W for FY 2017-18 for GST 33CSWPD2697C1ZJ & 22.04.2024 bearing Ref No.ZD330424157232R for FY 2019-20 for GST 33CSWPD2697C1ZJ respectively issued under Section 73 of the TNGST Act, 2017 by the 1st respondent and consequently, direct the 1st respondent to initiate fresh assessmetn after receipt of seized material from the 3rd respondent.

For Petitioner in all petitions : Mr.M.Velmurugan

For Respondent in all petitions : Mr.C.Harsha Raj,
Special Government Pleader
for R1 & R2
Ms.Revathi Manivannan,
Senior Standing counsel for R3

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 25.04.2024, 29.12.2023 & 22.04.2024 passed by the 1st respondent.

2. When these matters were taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the said impugned assessment orders. Therefore, though he had sought for larger relief in these petitions, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file appeals against the aforesaid assessment orders and hence, he requests this Court to pass appropriate orders.

3. In reply, the learned Special Government Pleader and the learned Senior Standing counsel appearing for the respondents request this Court to pass any appropriate orders with regard to the filing of appeals.

4. Heard the learned counsel for the petitioner and the learned Special Government Pleader and the learned Senior Standing counsel appearing for the respondents and also perused the materials available on record.

5. In the cases on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file appeals against the impugned assessment orders dated 25.04.2024, 29.12.2023 & 22.04.2024 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file appeals against the impugned assessment orders since it will be sufficient to meet out the case of the petitioner.

6. In view of the above, though these petitions have been filed challenging the impugned orders, considering the submissions made by the petitioner, this Court passes the following orders:

> i) The liberty is granted to the petitioner to file appeals against the assessment orders dated 25.04.2024, 29.12.2023 & 22.04.2024 before the concerned Appellate Authority within a period of 30 days from the date of receipt of copy of this order.
>
> ii) In such case, the Appellate Authority shall consider the said appeals filed by the petitioner on its own merits and in accordance with law, by providing sufficient

opportunity to the petitioner, without pressing for limitation.

7. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

03.04.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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KRISHNAN RAMASAMY.J.,

nsa

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03.04.2025
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