



WEB COPY



W.P.No.24860 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24860 of 2025
& W.M.P.Nos.28019, 28020 & 28023 of 2025

K.Karthik

... Petitioner

Vs.

1.Deputy State Tax Officer - 1,
Ayyoithiyapattinam Assessment Circle,
Integrated Commercial Taxes Building,
Pitchards road, Hasthampatti,
Salem - 636 007.

2.Deputy Commissioner (ST)(GST Appeals)
Salem and Erode,
Ayyoithiyapattinam Assessment Circle
Integrated Commercial Taxes Building,
Pitchards Road, Hasthampatti,
Salem - 636 007.

3.The Branch Manager,
Valapady Branch,
Union Bank of India,
Cuddalore Main Road, Post Valapady - Salem 636 115.

... Respondents

Prayer:

1/4



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Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records in GSTIN No: 33CIAPK7407D1ZQ/2022-23 dated 11.01.2025 on the files of the first respondent and quash the same.

For Petitioner : M/s.Divya

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

ORDER

When the matter was taken up for hearing, learned counsel for the petitioner seeks leave of this Court to grant liberty to challenge the assessment order by preferring an appeal before the appropriate forum. She further submitted that the respondents have recovered the entire disputed tax amount from the petitioner.

2. In view of the above, this writ petition stands dismissed with a liberty to the petitioner to prefer an appeal before the appropriate forum, within a period of four weeks from the date of receipt of a copy of this order, subject to the verification that the entire disputed tax amount have



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already been recovered by the respondents. No costs. Consequently,

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connected miscellaneous petitions are closed.

09.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

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Integrated Commercial Taxes Building,
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Salem - 636 007.
2. Deputy Commissioner (ST)(GST Appeals)
Salem and Erode,
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KRISHNAN RAMASAMY.J.,

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