IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2025

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The HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

Writ Petition No.27947 of 2025

M/S.Nelson Travels,
Rep by its Proprietor,
No. 16, Redhills Road,
Ambattur, Chennai 600 053.
... Petitioner

Vs.

1. The Deputy Commissioner (ST),
GST Appeal,
Chennai-II, PAPJM Building,
Greams Road, 2nd Floor, Chennai-06.

2.Assistant Commissioner (ST),
Ambattur Assessment Circle,
Integrated Commercial Taxes and Registration Department,
Nandanam, Chennai-35. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Mandamus directing the 1st respondent to disposed of the appeal on the file of GST APL -02 dated 16.04.2025 having reference no. ZD330425116819A arising from Exparte assessment order dated 27.10.2023 passed by the 2nd Respondent within time frame fixed by this Court.

For Petitioner	:	Mr.Abdul Rahman
For Respondents	:	Mrs. K.Vasanthamala Government Advocate (Taxes)

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ORDER

Mrs.K.Vasanthamala, learned Government Advocate (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 2nd respondent had passed an assessment order on 26.06.2023 against the

petitioner. Subsequently, the petitioner filed a rectification petition before the 2nd respondent and the rectification order was passed by the 2nd respondent on 27.10.2023. Being aggrieved over the assessment order, the petitioner filed an appeal before the 1st respondent on 06.11.2023 and the same has not been disposed of till date. Therefore, the petitioner has filed this writ petition seeking for the aforesaid relief.

4. The learned Government Advocate (Taxes) appearing for the respondents would submit that the 1st 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 1st respondent to pass orders on the Appeal filed by the petitioner on ***16.04.2025*** on merits and in accordance with law, within a period of ***twelve 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.

30.07.2025

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

1. The Deputy Commissioner (ST),
GST Appeal,
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Greams Road, 2nd Floor, Chennai-06.

2.Assistant Commissioner (ST),
Ambattur Assessment Circle,
Integrated Commercial Taxes and Registration Department,
Nandanam, Chennai-35.

KRISHNAN RAMASAMY, J.

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