



WEB COPY



W.P.No.30466 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30466 of 2025
and
W.M.P.No.34157 of 2025

The Commissioner,
Pollachi Municipality, No.108,
Palakkad Road, Pollachi-642 001,
Coimbatore District.

...Petitioner

..Vs..

1. The Assistant Commissioner Of
GST & Central Excise
Pollachi Division,
Jothi Nagar,
Pollachi - 642 001

2.Superintendent
Office of the Superintendent of central
GST and central Excise, Pollachi 1
Range, Jothi nagar D colony
Pollachi - 642001

...Respondents



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Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the Respondents relating to the Impugned Order of the 1st Respondent bearing S1 No 06/ 2024-25 (AC) (GST) dated 31.01.2025 and the consequential recovery notice bearing No.OC.No.264/2025 dated 24.07.2025 issued by the second respondent and quash the same.

For Petitioner : Mr.A.S.Thambuswamy
and Mr.B.Anand

For Respondents : Mr.Rajnish Pathiyil
Senior Panel Counsel

ORDER

Mr.Rajnish Pathiyil, learned Senior Panel Counsel, takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order of the 1st Respondent dated 31.01.2025 and the consequential recovery notice bearing No.OC.No.264/2025 dated 24.07.2025 issued by the second respondent and quash the same.

3. After arguing at length, the learned counsel appearing for the



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petitioner seeks permission of this Court to withdraw this writ petition with liberty to file an appeal before the appellate authority challenging the impugned order. He has also made an endorsement to that effect.

4. In view of the submission made by the learned counsel for the petitioner and recording the endorsement made, this writ petition is dismissed as withdrawn. However, the petitioner is at liberty to file appeal before the appellate authority, within a period of **two weeks** from the date of receipt of a copy of this order and on such appeal being filed, the appellate authority is directed to take the appeal on record, if it is otherwise in order, without insisting upon the period of limitation, and decide the same on merits and in accordance with law, as expeditiously as possible, after affording an opportunity of hearing to the petitioner. No costs. Consequently, connected Miscellaneous Petition is closed.

18.08.2025

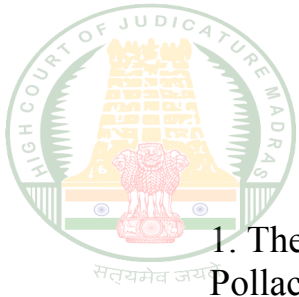
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Index : yes/no

Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

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