



W.P. Nos.33713 of 2024 and etc. cases

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P. Nos.33713, 33718, 33724, 33725, 33730, 35128, 35131, 36051, 36053,
35136, 33721, 35125, 35144 and 35148 of 2024

and

W.M.P. Nos.36501, 36505, 36509,36510, 36516, 36519, 36517, 36518, 36528,
36529, 38053, 38054, 38946, 38948, 38949, 38950, 38057, 36513, 36514,
38051, 38058, 38060 of 2024

W.P. No.33713 of 2024:

Tvl.Evergreen Trailor Service,
(Represented by its Managing Partner
K.Subramanian)
3/335/1, Vallipuram Paramathy Road,
Namakkal, Tamil Nadu-637 003.

... Petitioner

Vs.

1.Principal Secretary/ Commissioner of State Tax,
Commercial Taxes Department,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chennai-600 005.

2.Assistant Commissioner,
(PA to Joint Commissioner),
Office of the Joint Commissioner (Intelligence),
Salem-07.

3.Assistant Commissioner (ST),
Namakkal (Rural) Circle, Namakkal.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records on the files of the 2nd Respondent in the proceeding in GSTIN: 33AACFE5113G2Z0/2018-19 dated 19.06.2024 along with his FORM GST DRC-07 with Ref No.ZD330624175117F dated 20.06.2024 for the tax period April 2018-19, quashing the same.

For Petitioner in all W.Ps.	: Mr.K.A.Parthasarathy
For Respondents in all W.Ps.	: Mr.C.Harsha Raj Additional Government Pleader

COMMON ORDER

After submitting for a brief while, the learned counsel for the petitioners seeks the liberty of this Court to file an appeal(s).

2. To which, the learned counsel for the Respondents does not have any serious objection.

3. In view thereof, the petitioners shall file an appeal(s) within a period of two weeks from the date of receipt of a copy of this order. If any such appeal(s) is/are filed, the same shall be entertained by the appellate authority without reference to limitation subject to the petitioners complying with all other conditions including pre-deposit.



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4. Accordingly, the writ petitions are disposed of. No Costs.

Consequently, the connected miscellaneous petitions are closed.

09.01.2025

Speaking (or) Non Speaking Order

Index : Yes/ No

Neutral Citation: Yes/No

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To:

1.Principal Secretary/ Commissioner of State Tax,
Commercial Taxes Department,
Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chennai-600 005.

2.Assistant Commissioner,
(PA to Joint Commissioner),
Office of the Joint Commissioner (Intelligence),
Salem-07.

3.Assistant Commissioner (ST),
Namakkal (Rural) Circle,
Namakkal.



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MOHAMMED SHAFFIQ, J.

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