



WEB COPY



W.P. No. 37040 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37040 of 2025
and W.M.P. No. 41423 of 2025

TVL Eshwari Caars,
Represented by its Managing Partner,
V. Krishnakumar

... Petitioner

Vs.

1.The Deputy State Tax Officer-2,
Amaindakarai Assessment Circle,
Station: F-50, First Avenue, Anna Nagar (East),
Chennai – 102.

2.The Deputy Commissioner (CT),
DC GST Appeal, Chennai-1,
Greams Road, Main Building, 2nd Floor,
Chennai – 600 006.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the 2nd respondent herein in his Form GST APL-02 with Reference No.ZD330525039231S dated 07.05.2025, quash the same, while directing the 2nd respondent to entertain the appeal filed by the petitioner in FORM GST APL-01 dated 03.01.2025 for the assessment period 01.04.2018 to 31.03.2019 on merits as arising out of the assessment of the 1st respondent dated 08.04.2024.



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For Petitioner : Ms. N. Janani
For Respondents : Mrs. P. Selvi,
Government Advocate

ORDER

With the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents, this Writ Petition is disposed of at the time of admission.

2. The Petitioner had unsuccessfully challenged the Order dated 08.04.2024 before the 2nd Respondent-Appellate Authority namely, the Deputy Commissioner, who, by order dated 07.05.2025, had dismissed the same. The Petitioner has challenged the order dated 07.05.2025 in this writ petition. Simultaneously, the Petitioner has also challenged the aforesaid order dated 08.04.2024 before this Court in W.P. No.37040 of 2025.

3. In view of disposal of W.P. No. 37045 of 2025, this Writ Petition is liable to be dismissed. It is accordingly, dismissed. Consequently, connected miscellaneous petition is closed. No costs.

26.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT



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