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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46767 of 2025 and
W.M.P.Nos.52186 and 52188 of 2025

Tvl.Amman Transport & Rough Stones
Rep by D.Jayaseelan
Proprietor,
S.No.157/2a, D.No.5/78, Main Road,
Nakkal Patti, Modikuppam,
Krishnagiri – 635 203. …. Petitioner

Vs.

The State Tax Officer (ST)
Krishnagiri – II Assessment Circle,
Hosur, Tamil Nadu. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the Respondent's order dated 30.11.2024 in GSTIN number (33AUTPJ1716H1ZM) pertinent to the assessment year (2019-2020) and quash the same and consequently direct the respondent to redo the fresh assessment.

For Petitioner : Mr.K.Narayanan

For Respondent : Mr.C.Harsharaj,
Special Government Pleader

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ORDER

The petitioner is before this Court challenging the impugned order dated 30.11.2024. It is noticed that the impugned order is a detailed one, passed after taking note of the petitioner's reply dated 11.01.2024. The petitioner ought to have availed the statutory remedy prescribed for filing an appeal under Section 117 of the respective GST Enactment.

2. The relief sought by the petitioner on merits cannot be entertained. However, considering the fact that the petitioner may have a case, and following the consistent view taken under similar circumstances, this case is disposed of by granting liberty to the petitioner to file an appeal before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

3. In case the petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months from such reply/pre-deposit. Subject to the petitioner's compliance with the above stipulations, the attachment of the petitioner's bank account shall stand automatically lifted/vacated.

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4. In case the petitioner fails to comply with any of the above stipulations, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed in limine today.

5. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01.12.2025

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Neutral Citation : Yes / No

To:

The State Tax Officer (ST)
Krishnagiri – II Assessment Circle,
Hosur, Tamil Nadu.

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C.SARAVANAN, J.,

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