



W.A.(MD)No.549 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.03.2025

CORAM:

THE HONOURABLE **MRS.JUSTICE J.NISHA BANU**

AND

THE HONOURABLE **MRS.JUSTICE S.SRIMATHY**

W.A.(MD)No.549 of 2025

&

C.M.P.(MD)No.4186 of 2025

Syed Mohamed Pattani

... Appellant

-Vs-

The Deputy State Tax Officer,
Sengottai Assessment Circle,
Office of the State Tax Officer,
Sengottai, 126A/New No.43/1,
Sengottai-Kollam Main Road,
Tamil Nadu, PIN-627 809.

... Respondent

PRAYER: Appeal filed under Clause 15 of Letters Patent, praying this Court to set aside the order dated 22.10.2024 made in W.P.(MD)No.24926 of 2024 on the file of this Court.



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For Appellant : Mr.P.M.Vishnuvarthanan
For Respondent : Mr.R.Suresh Kumar,
Additional Government Pleader

JUDGMENT

[Judgment of the Court was delivered by **J.NISHA BANU, J.**]

This Writ Appeal is directed against the order of this Court dated 22.10.2024 made in W.P.(MD)No.24926 of 2024.

2.Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader appearing for the respondent and perused the materials available on record, particularly, the impugned order passed by the Writ Court.

3.On perusal of the impugned order, it is seen that while dismissing the Writ Petition, the Writ Court granted liberty to the writ petitioner to avail statutory remedy under Section 107 of the GST Act, which was not objected by the learned Government Advocate for the respondent in the Writ Petition. However, without availing the statutory remedy, the writ petitioner has filed this Writ Appeal.



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Therefore, this Writ Appeal is dismissed, granting liberty to the appellant to avail statutory remedy. No costs. Consequently, connected miscellaneous petition is closed.

[J.N.B., J.] & [S.S.Y., J.]
17.03.2025

NCC : Yes / No
Index : Yes / No

Yuva

To

The Deputy State Tax Officer,
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