



W.P.(MD) No.3114 of 2025

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 03.02.2025

CORAM:

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

W.P.(MD) No.3114 of 2025

Vijayalakshmi

... Petitioner

-vs-

1.The Deputy Commercial Tax Officer-2
Karur-1
Karur

2.The Commercial Tax Officer (State Taxes)
Karur-1
Karur

3.The Deputy Commissioner (State Taxes)
Karur District
Karur

4.The Deputy Commissioner (State Taxes)
Erode Division, Erode

... Respondents

PRAYER: Petition filed under Article 226 of the Constitution of India, to issue a writ of certiorari to call for the records relating to the impugned final order issued by the first respondent under Section 73 of the TNGST Act, dated 24.07.2024 and quash the same as illegal.



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For Petitioner : Mr.R.Ramaguru

For Respondents : Mr.J.K.Jayaseelan
Government Advocate

ORDER

Though this writ petition has been filed by the petitioner complaining non-consideration of his representation / explanation dated 11.02.2024, on verification, the same is found to be incorrect as the first respondent has passed a detailed order in GSTIN. 33AOWPV0817QZ0/2022-23, dated 24.07.2024, duly taking into consideration the explanation / representation submitted by the petitioner. But, the said detailed order is not filed along with this writ petition. However, the same is placed before this Court by the learned Government Advocate appearing for the respondents.

2. In view of the same, this Court is not inclined to entertain this writ petition, as the petitioner has got an effective alternative remedy under Section 107(1) of the Tamil Nadu Goods and Services Tax Act, 2017 / Central Goods and Services Tax Act, 2017.



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3. Accordingly, this writ petition is dismissed granting liberty to the petitioner to avail the remedy of appeal before the Appellate Authority within a period of two weeks from today. Incase if the appeal is filed within the stipulated period of two weeks from today, the same shall be entertained by the Appellate Authority without reference to the period of limitation. No costs.

03.02.2025

NCC : Yes / No
Index : Yes / No
Internet : Yes / No

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To:

- 1.The Deputy Commercial Tax Officer-2,
Karur-1,
Karur.
- 2.The Commercial Tax Officer (State Taxes),
Karur-1,
Karur.
- 3.The Deputy Commissioner (State Taxes),
Karur District,
Karur.
- 4.The Deputy Commissioner (State Taxes),
Erode Division,
Erode.



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MUMMINENI SUDHEER KUMAR, J.

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