



W.P(MD)No.16434 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 19.06.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P(MD).No.16434 of 2025

and

W.M.P.(MD).No.12493 of 2025

M/S.Babu Stores,
rep. by its Proprietor Justin Das,
6/45, Rathna Arcade, Main Road,
Marthandam,
Kaniyakumari-625 165.

... Petitioner

Vs.

1.The Appellate Deputy Commissioner,
AR Line Road, Palayamkottai,
Tirunelveli.

2.The State Tax Officer,
Commercial Taxes Building,
Kuzhithurai @ Kattadurai,
Kaniyakumari District.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records of the impugned order in GSTIN:33ACGPJ7650R1Z2/2020-21, dated 26.02.2025 on the file of the second respondent and quash the same.

For Petitioner
For Respondent

: Mr.I.Romeo Roy Alfred
: Mr.R.Suresh Kumar
Additional Government Pleader



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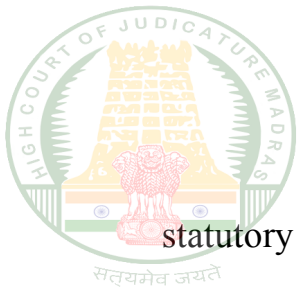
ORDER

By consent of both parties, this writ petition is taken up for final disposal at the admission stage itself.

2.The petitioner has filed this petition against the impugned order in GSTIN:33ACGPJ7650R1Z2/2020-21, dated 26.02.2025, passed by the second respondent. The impugned order has preceded by the notice in DRC 01A, dated 25.11.2024 and intimation in DRC 01, dated 25.11.2024. The petitioner has also replied to the show cause notice in DRC 06, dated 05.02.2025.

3.A reading of the impugned order indicates that the petitioner's reply had been considered and thereafter, the impugned order has been passed. Therefore, there is no scope for entertaining this writ petition as the petitioner has an alternate action.

4.Under these circumstance, the petitioner given liberty to file a



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statutory appeal within a period of 30 days from the date of receipt of a copy of this order. In case, an appeal filed before the appellate authority within such time, the appellate authority shall consider the same and dispose of the same on merits in accordance with law. It is needless to state that before passing final order, the petitioner shall be heard. The petitioner shall also comply with the mandatory pre-deposit that is contemplated under Sections 107 of the TNGST Act/CGST Act, 2017.

5. Accordingly, this writ petition is dismissed with the above liberty. No costs. Consequently, the connected writ miscellaneous petition is closed.

19.06.2025

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

To

1. The Appellate Deputy Commissioner,
AR Line Road, Palayamkottai,
Tirunelveli.

2. The State Tax Officer,
Commercial Taxes Building,
Kuzhithurai @ Kattadurai,
Kanyakumari District.

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C.SARAVANAN, J.

vsg

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19.06.2025