



WEB COPY



W.P.No.24634 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.09.2022

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

**W.P.No.24634 of 2022**

**and**

**WMP.Nos.23600 & 23603 of 2022**

Mrs.Nirmala Menon,  
Proprietrix of M/s.Daksh Auto,  
40/4, 40/5, Bukkasagaram village,  
Hosur – 635 109.

... Petitioner

Vs

The Assistant Commissioner (ST),  
Hosur (North) – II.

... Respondent

**PRAYER:** Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent's order dated 28.01.2022 in GST No.33ABVPM1127G1ZP/2018-19 and quash the same.

For Petitioner : Mr.Adithya Reddy

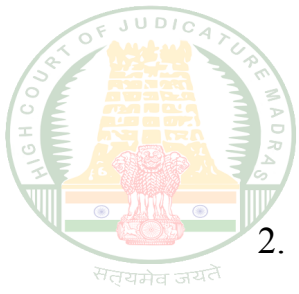
For Respondents : Mr.TNC.Kaushik

Additional Government Pleader

### **ORDER**

Mr.TNC.Kaushik, learned Additional Government Pleader accepts notice for the respondent and is armed with instructions to proceed with the matter

<https://www.mhcjudiciary.org> finally given at this juncture, at the stage of admission.



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2. The learned counsel candidly requests that the petitioner wishes to challenge order dated 28.01.2022 by way of statutory appeal under Section 107 of the Tamil Nadu Goods and Services Tax Act, 2017, has filed this Writ Petition only for the reason that the statutory time limit had expired by the time the petitioner came to be aware of the order.

3. To be noted, that the order is stated to have uploaded on the website of the portal, but the petitioner has not been intimated about such uploading by any means. It is only when coercive recovery was taken to recover the demand under the order that the petitioner states that it came to be aware of the impugned order having come to be passed.

4. In such circumstances and in view of there being no objection by Mr.Kaushik to the request of the petitioner to file a statutory appeal, time of two (2) weeks from today is granted to the petitioner to file an appeal. Appeal, if filed within the time as granted above, shall be taken on file without reference to limitation, but ensuring compliance with all other statutory conditions, including pre-deposit.

5. This Writ Petition stands dismissed, though with liberty. No costs.  
Connected Miscellaneous Petitions are closed.

**15.09.2022**



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Index : Yes / No

Speaking Order / Non Speaking Order

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To  
The Assistant Commissioner (ST),  
Hosur (North) – II.

**DR.ANITA SUMANTH, J.**

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