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**W.P.Nos.8083 & 8084 of 2025**

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED : 12.03.2025**

**Coram**

**The Honourable Mr.Justice Krishnan Ramasamy**

**W.P.Nos.8083 & 8084 of 2025**

**and**

**W.M.P.Nos.9036, 9037, 9047 and 9049 of 2025**

Tvl. Quess Corp. Ltd.,  
rep. by its Authorized Signatory,  
Chief Financial Officer,  
Mr.Shri. Kamal Pal Honda.

...Petitioner in both W.Ps.

**Vs.**

The Deputy Commissioner (ST) -I  
Large Taxpayers Unit,  
4rth Floor, Integrated Building for Commercial Taxes,  
and Registration Department,  
Government Farm Village,  
Nandanam, Chennai – 600 035.

...Respondent in W.P.No.8083 of 2025

The Deputy Commissioner (ST) -I  
Large Taxpayers Unit,  
Integrated Commercial Taxes Building,  
South Tower, Nandanam.

...Respondent in W.P.No.8084 of 2025



**W.P.Nos.8083 & 8084 of 2025**

**Prayer in W.P.No.8083 of 2025**

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records from the file of the respondent and to quash the impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act 2017/ Central Goods and Service Tax Act 2017 having GSTIN 33AABCI7601MIZM dated 28.11.2024 having Reference Number No.ZD3311242898850 along with Summary of the Order in Form GST DRC - 07 dated 28.11.2024 having Reference No. ZD3311242898850 passed by the Respondent for the FY 2021-22.

**Prayer in W.P.No.8084 of 2025**

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records from the file of the Respondent and quash the impugned order under section 73 of the Tamil Nadu Goods and Service Tax Act 2017/Central Goods and Service Tax Act 2017 having GSTIN 33AABCI7601M1ZM dated 18.10.2024 having Reference Number No.ZD331024130775P along with Summary of the Order in GST DRC07 dated 18.10.2024 passed by the Respondent for the FY 2020-21.

Appearance of the counsels in both W.Ps.

For Petitioner : Ms.N.V.Lakshmi  
For Respondent : Ms.Amirta Poonkodi Dinakaran  
Government Advocate (T)



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**COMMON ORDER**

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Heard Ms.N.V.Lakshmi, learned counsel appearing for the petitioner and Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (T), who takes notice on behalf of the respondents. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

2. The learned counsel for the petitioner seeks permission of this Court to withdraw the Writ Petitions with liberty to file an appeal before the Appellate Authority, so that the petitioner would be able to establish their case before the Appellate Authority.

3. The learned Government Advocate (T) for the respondents fairly submitted that since the petitioner seeks permission of this Court to avail the Appeal remedy, this Court may pass orders, as it deems fit.

4. As the petitioner seeks permission to withdraw the Writ Petitions granting liberty to them to file Appeal before the Appellate Authority, this Court is inclined to pass/issue the following



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orders/directions:-

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i) The petitioner is permitted to approach the Appellate Authority by way of Appeal as against the orders, which are impugned herein within a period of 30 days from the date of receipt of a copy of this order and the same shall be entertained by the Appellate Authority, without raising any ground on limitation aspect and disposed of in accordance with law

**5.** The Writ Petition is dismissed as withdrawn with liberty, as stated supra. No costs. Consequently, connected Miscellaneous Petitions are closed.

**12.03.2025**

sd

**To**

1. The Deputy Commissioner (ST) -I  
Large Taxpayers Unit,  
4th Floor, Integrated Building for Commercial Taxes,  
and Registration Department,  
Government Farm Village,  
Nandanam, Chennai – 600 035.
2. The Deputy Commissioner (ST) -I  
Large Taxpayers Unit,  
Integrated Commercial Taxes Building,  
South Tower, Nandanam.

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**Krishnan Ramasamy,J.,**

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