



WEB COPY

WP No. 9893 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-03-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 9893 of 2025

AND

WMP NO. 11111 OF 2025

M/s Aadhira Trans

Rep By Its Prop Mr Prakash E Gstin

33bnzpp6254l222, 27 Maraicoir Lebbai

Street Parrys Chennai

Tamil Nadu 600001.

Petitioner(s)

Vs

The Deputy State Tax Officer

Muthialpet Assessment Circle 3rd

Floor, Room No.319 No.32, Integrated

Commercial Tax Officer, Complex,

Elephant Gate Bridge Road, Chennai

600003.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records in the file of the Impugned Order issued by the respondent electronically in Common Portal vide FORM DRC-07 No. ZD330824285371A dated 30.08.2024 and to QUASH the same.



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WP No. 9893 of 2025



For Petitioner(s): Ms.Akila S

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Advocate (t)

ORDER

This Writ Petition has been filed by the petitioner seeking to call for the records in the file of the Impugned Order issued by the respondent electronically in Common Portal vide FORM DRC-07 No. ZD330824285371A dated 30.08.2024 and to QUASH the same.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate (Tax), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Though the petitioner has sought for larger relief, when the matter is taken up for hearing, the learned counsel for the petitioner prayed to grant liberty to file an appeal.



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5.The learned Government Advocate appearing for the respondent would submit that appeal has to be preferred within a period of 30 days from the date of demand and in the present case, already time has been lapsed for filing appeal before the Commissioner of Income ax. She would further submit that if the Court feels it appropriate to grant liberty to the petitioner to file appeal, this Court may consider and pass orders.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondent and perused the materials available on record.

7.Though the petitioner prayed for larger relief, considering the above submissions made by the learned counsel on either side, liberty is granted to file an appeal before the Appellate Authority. In which case, the Appellate Authority shall provide an opportunity to the petitioner to establish their case on merits and in accordance with law, without insisting upon limitation aspect. The



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petitioner shall file appeal within a period of four weeks from the date of receipt of a copy of this order by depositing 10% of the disputed tax amount in respect of the impugned assessment period. On filing of such appeal by the petitioner, the Appellate Authority shall consider the same and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

8. With the above directions, the writ petition is disposed of. There is no order as to costs. Consequently, the connected miscellaneous petition is closed.

20-03-2025

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

rst



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To
The Deputy State Tax Officer
Muthialpet Assessment Circle 3rd
Floor, Room No.319 No.32,
Integrated Commercial Tax Officer,
Complex, Elephant Gate Bridge Road,
Chennai 600003.



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WP No. 9893 of 2025



KRISHNAN RAMASAMY J.

rst

WP No. 9893 of 2025
AND WMP NO. 11111 OF 2025

20.03.2025



WP No. 9893 of 2025



WEB COPY IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 9893 of 2025

AND

WMP NO. 11111 OF 2025

M/s Aadhira Trans
Rep By Its Prop Mr Prakash E Gstin
33bnzpp6254l222, 27 Maraicoir Lebbai
Street Parrys Chennai Tamil Nadu
600001

Petitioner(s)

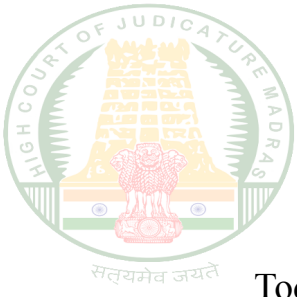
Vs

The Deputy State Tax Officer
Muthialpet Assessment Circle 3rd
Floor, Room No.319 No.32, Integrated
Commercial Tax Officer, Complex,
Elephant Gate Bridge Road, Chennai
600003.

Respondent(s)

For Petitioner(s): Ms.Akila S

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Advocate (t)



ORDER

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Today, the matter is listed under the caption “For Being Mentioned” at the instance of learned counsel for the petitioner.

2.Learned counsel for the petitioner would submit that in Paragraph No.5 of the order dated 20.03.2025, it is recorded as the appeal against the impugned order has to be preferred within a period of 30 days from the date of demand before the Commissioner of Income Tax. However, the limitation for filing appeal is 90 days and the appeal has to be preferred before the Commissioner of Commercial Tax. Therefore, she prayed to modify the same and issue fresh order copy.

3.Learned Government Advocate appearing for the respondent also acceded the submission made by the learned counsel for the petitioner.

4.Considering the submission made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the



respondent, the Registry is directed to replace Paragraph No.5 in the order dated 20.03.2025, as hereunder and issue fresh order copy.

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“5.The learned Government Advocate appearing for the respondent would submit that appeal has to be preferred within a period of 90 days from the date of demand and in the present case, already time has been lapsed for filing appeal before the Commissioner of Commercial Tax. She would further submit that if the Court feels it appropriate to grant liberty to the petitioner to file appeal, this Court may consider and pass orders.”

5.Hence, no further order is required.

24-04-2025

Index:Yes/No

Speaking/Non-speaking order

Internet:Yes

Neutral Citation:Yes/No

rst



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24-04-2025