



WEB COPY

WP No. 13384 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 17-04-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 13384 of 2025**

**and**

**WMP Nos. 14979 & 14982 of 2025**

Dolmax Exim (Chennai) Pvt Ltd.,  
11, Annanagar West, 8th Street,  
Narayanapuram,  
Chennai 600 100, Tamil Nadu.

Petitioner(s)

Vs

Deputy State Officer 2  
Medavakkam,  
Assessment Circle, Chennai.

Respondent(s)

**Prayer:** This Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the impugned order under reference GSTIN:33AABCD4225G2Z5/2022-23 dated 03.09.2024 passed by the Respondent and quash the same.



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For Petitioner(s): Mr.K.G.Raghunath

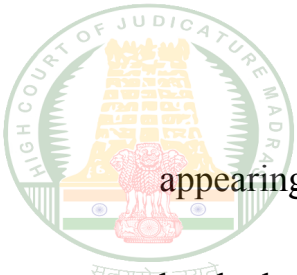
For Respondent(s): Ms.Amirtapoonkodi Dinakaran,  
Government Advocate (tax)

### **ORDER**

Today, when the matter is taken up for hearing, the learned counsel appearing for the petitioner seeks leave of this Court to file an appeal before the Appellate Authority. Since the petitioner was not able to file an appeal within the stipulated time for the reason that the order dated 03.09.2024 was uploaded in the GST common portal, the petitioner came to know about the order passed by the respondent only on or about mid January 2025. Hence, there was a delay of more than 120 days in filing an appeal.

2. It is also submitted by the learned counsel for the petitioner that the petitioner is ready and willing to deposit 5% of the disputed tax over and above the statutory deposit of 10% of the disputed tax as pre-condition.

3. Ms.Amirtapoonkodi Dinakaran, learned Government Advocate (tax)



appearing for the respondent has no serious objection on the submission made by the learned counsel for the petitioner.

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4. Heard both sides and perused the materials available on record.

5. Considering the submissions made by the learned counsel on either side and taking into consideration the undertaking given by the petitioner that the petitioner is ready and willing to deposit 5% of the disputed tax over and above the statutory deposit of 10% of the disputed tax, this Court passes the following orders:

(i) The petitioner is permitted to file an appeal before the Appellate Authority, within a period of 30 days from the date of receipt of a copy of this order, subject to the condition that the petitioner deposits 15% of the disputed tax in total.

(ii) Upon such deposits made by the petitioner, the Appellate Authority is directed to take up the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.



6. With the above observations and directions, this Writ Petition is disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

**17-04-2025**

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

Deputy State Officer 2

Medavakkam,

Assessment Circle, Chennai.



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**KRISHNAN RAMASAMY J.**

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