



WEB COPY



W.P.No.16562 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.16562 of 2025

and

W.M.P.Nos.18727 and 18729 of 2025

M/s.Spike Engineering Private Limited,
Rep by its Director,
K.Kuriakose Mathew,
No:6 Aneez Compound, Mabobi Street,
Anna Salai, Nagalkeni, Chennai-600 044.

...Petitioner

Vs.

The State Tax Officer,
Pallavaram Assessment Circle,
Station:No.345, 3rd Street, Integrated
Commercial Taxes Building,
Nandanam, Chennai-600035.

...Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the impugned order dated 22.04.2024 in Order No.:GSTIN:33AAKCS7395B1Z7/2018-19 issued by the respondent and quash the same as illegal and arbitrary.



WEB COPY



W.P.No.16562 of 2025

For Petitioner : Mr.Prabakaran S
For Respondent : Ms.P.Selvi
Government Advocate (Taxes)

ORDER

Ms.P.Selvi, learned Government Advocate (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 22.04.2024 passed by the respondent and to quash the same.

3. When the matter is taken up for hearing, the learned counsel for the petitioner would submit that though a challenge has been made with regard to impugned assessment order, it would suffice if the petitioner may be permitted to file an appeal before the appellate authority challenging the impugned assessment order.

4. Further, the learned counsel would submit that since the time for filing an appeal got expired, the appellate authority may be directed to take



W.P.No.16562 of 2025

the appeal on file without insisting on the period of limitation. He further submitted that that entire disputed tax liability has already been paid by the petitioner.

5. The learned Government Advocate (Taxes) appearing for the respondent has stated no objection for granting liberty to the petitioner to file an appeal before the appellate authority.

6. Considering the facts and circumstances of the case and considering the submission made by the learned counsel appearing on either side, the petitioner is permitted to file an appeal before the appellate authority within a period of four weeks from the date of receipt of a copy of this order and if such appeal being filed, the appellate authority is directed to take the appeal on file without insisting upon the period of limitation.

7. This Writ Petition is disposed of accordingly. No costs.



W.P.No.16562 of 2025

Consequently, connected Miscellaneous Petitions are closed.

WEB COPY

02.06.2025

arr

Index : yes/no

Neutral Citation : yes/no

To

The State Tax Officer,
Pallavaram Assessment Circle,
Station:No.345, 3rd Street, Integrated
Commercial Taxes Building,
Nandanam, Chennai-600035.



WEB COPY



W.P.No.16562 of 2025

Krishnan Ramasamy,J.,

arr

W.P.No.16562 of 2025

02.06.2025