



W.P.No.16071 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 02.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.16071 of 2025
& W.M.P.No.18191 of 2025

M/s.Sree Raghavendra Electric Service Private Limited,
Rep by its Authorised Signatory, Arjun Kumar,
Old No.37A, New No.32, Kesari Nagar,
6th Street Extn, Adambakkam, Chennai 600 088

... Petitioner

Vs.

The Superintendent, Range III,
Alandur Division,
Chennai South Commissionerate,
I floor, MHU Complex,
692, Anna Salai, Nandanam,
Chennai 600 035

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, to call for the records on the file of
the Respondent in GST 33AAYCS9915K1ZG / 2019-2020 dated
30.08.2024 and quash the same as illegal, arbitrary and violative of
principles of natural justice



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For Petitioner : Ms.Kanmani Annamalai S

For Respondent : Mr.A.P.Srinivas, Sr.St counsel

ORDER

The learned counsel for the petitioner seeks leave of this Court to withdraw this petition and with regard to the same, she had made an endorsement in the case bundle. Further, she requests this Court to grant liberty to the petitioner to file an appeal against the assessment order. She would also submit that the time limit for filing the appeal has already been expired. Hence, she requests this Court to condone the delay in filing the said appeal against the assessment order.

2. That apart, she would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent, i.e., 10% towards statutory pre-deposit for filing the appeal along with 15% towards additional pre-deposit for condonning the delay. Hence, she requests this Court to pass appropriate orders.



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3. In view of the above, this writ petition is dismissed as withdrawn. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the assessment order dated 30.08.2024, before the concerned Appellate Authority, within a period of 4 weeks from the date of receipt of copy of this order, subject to the payment of 25% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional pre-deposit of 15% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation. No cost. Consequently, the connected miscellaneous petition is also closed.

02.06.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

nsa

To

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