



W.P.No.15378 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.15378 of 2025

and

W.M.P.No.17396 of 2025

Tvl. We Caare,
Represented by its Proprietor
Mr. P. B. Rajesh
No.2/7, Pillaiyar Kovil Street
Moonlight, Ramapuram,
Chennai, Tamil Nadu – 600 089.

... Petitioner

Vs.

The Deputy State Tax Officer - I,
Ramapuram Assessment Circle,
No.46, Mylapore Taluk Office Building,
2nd Floor, Greenways Road,
Mandaveli, Chennai – 600 028.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, calling for the records on the files of the
Respondent herein in FORM GST DRC-07 with Reference No:
ZD331024024859G dated 04.10.2024 along with detailed order in



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GST/33AQXPR9268E1Z1/2017-18 dated 04.10.2024, for the tax period JUL

2017-MAR 2018 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Ms.Amirta Poonkodi Dinakaran
Government Advocate

ORDER

The learned counsel for the petitioner would submit that the petitioner would like to explore the possibility of redressing the grievance before the Appellate Authority.

2. It is noticed that the impugned order was passed on 04.10.2024 and the present writ petition came to be filed on 21.04.2025. The petitioner had also secured an interim order from this Court on 29.04.2025.

3. Considering the fact that the petitioner is willing to redress the grievance before the Appellate Forum, liberty is given to the petitioner to file an appeal before the Appellate Forum within a 30 days from the date of receipt of a copy of this order, subject to the petitioner depositing 50% of the



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disputed tax in cash from the Petitioner's Electronic Cash Register.

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4. If the petitioner makes such deposit and files an appeal within such time, the Appellate Authority shall dispose of the appeal on merits after hearing the petitioner without reference to limitation.

5. In case the petitioner fails to comply with the same, the respondent is at liberty to proceed against the petitioner in the manner known to law.

6. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

20.11.2025

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer - I,
Ramapuram Assessment Circle,
No.46, Mylapore Taluk Office Building,
2nd Floor, Greenways Road,
Mandaveli, Chennai – 600 028.



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C.SARAVANAN, J.

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