IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.07.2025

CORAM

THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

Writ Petition Nos.14962 & 14970 of 2024
and
Writ Miscellaneous Petition Nos.16251, 16252, 16254 & 16256 of 2024

Venkatesan
Represented by its Proprietor Venkatesan,
No.52 52/52 53 Chinna Koldai
R R Chamber Road,
Thiruverkadu, Chennai – 600 077. ... Petitioner in both WPs

..Vs..

1.The Deputy Commercial Tax Officer,
Thiruverkadu Assessment Circle, Poonamallee,
Room No.426, Fourth Floor,
Integrated Commercial Taxes and-
Registration Department Building,
Nandanam, Chennai 600 035. ... Respondents in both WPs

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying to issue a writ of Certiorari to call for the records of the respondent in Reference Number: ZD330324180245N/2019-20 and Reference Number: ZD330324181715F/2020-21 dt 27/03/2024 and quash the same as arbitrary, illegal.

For Petitioner in both WPs : Mr.S.Ramanan

For Respondent in both WPs : Mr.V.Prashanth Kiran,
Government Advocate (Taxes)

COMMON ORDER

The relief sought in the writ petition is to quash the records in Reference Number: ZD330324180245N/2019-20 and Reference Number: ZD330324181715F/2020-21 dated 27/03/2024 passed by the respondent.

2. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file the appeals against the said impugned assessment orders. Therefore, though he had sought for larger relief in these petitions, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file the appeals. Further, he would submit that the time limit for filing the appeal is not yet expired. Hence, he requests this Court to pass appropriate orders.

4. In reply, the learned Government Advocate appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeals.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file the appeal against both the impugned assessment orders dated 27.03.2024 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeals against the impugned assessment orders since it will be sufficient to meet out the case of the petitioner.

7. Further, it was submitted that the time limit for filing the appeal has not been expired. Therefore, though this petition has been filed challenging the impugned order dated 04.04.2024, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

8. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 4 weeks from the date of receipt of copy of this order. 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.

15.07.2025

ssi
Index : Yes
Speaking Order : Yes /No
Neutral Citation Case: Yes/No

To:

1.Deputy Commissioner (ST) (GST Appeal-1),
PAPJM Building, Greams Road,
2^{nd} Floor, Chennai – 600 006.

2.The Deputy Commercial Tax Officer,
Vallalar Assessment Circle,
No.32, Elephant Gate Bridge Road,
Chennai, Tamil Nadu – 600 003.

KRISHNAN RAMASAMY, J.

nsa/ssi

W.P.Nos.14962 & 14970 of 2024

15.07.2025