IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 04.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.17148 & 17156 of 2025
& W.M.P.Nos.19431, 19432 & 19438 of 2025

Tvl Raaman Coffeee Bar
Represented by its Sole Proprietor
Mr.Harishanker No. 1 /212, OMR, PADUR,
Kancheepuram, Tamil Nadu - 603103

... Petitioner in both petitions

Vs.

1. Deputy State Tax Officer 2
(also Known as Deputy commercial Tax Officer)
Thirukazhukundram, Chengalpattu, Tamil Nadu.

2. The State of Tamil Nadu
Represented by its Secretary Commercial
Taxes Department Fort St.George Chennai
600 009.

... Respondent in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

i) calling for the records on the files of the 1st Respondent herein in FORM GST DRC- 07 with Reference No. ZD330824193767S dated 22.08.2024 along with the detailed order dated 22.08.2024 for the tax period APR 2019 - MAR 2020 and quash the same

ii) calling for the records on the files of the 2nd Respondent herein, in G.O. Ms. No.1 dated 02.01.2024, quash the same

For Petitioner : Mr.R.Rajkumar

For Respondent : Mr.C.Harsha Raj, SGP

COMMON ORDER

These writ petitions have been filed challenging the impugned order dated 22.08.2024 and the impugned Notification dated 02.01.2024 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to

the extent to request this Court to grant liberty to the petitioner to file an appeal.

4. Further, he would submit that he is willing to pay 15% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filign the appeal along with additional pre-deposit of 5%, to the respondent. Hence, he requests this Court to pass appropriate orders.

5. In reply, the learned Special Government Pleader appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

6. Heard the learned counsel for the petitioner and the learned | Special Government Pleader for the respondent and also perused the materials available on record.

7. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against

the impugned assessment order dated 22.08.2024 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

8. Further, it was submitted that the petitioner is now willing to pay 15% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 22.08.2024, 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.

9. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

10. While dismissing these petitions, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority,

within a period of 30 days from the date of receipt of copy of this order, subject to the payment of 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% 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.

04.06.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
nsa

To

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