IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20256 of 2025
& W.M.P.Nos.22848 & 22849 of 2025

Tvl Shrivik
representd by it sproprietor, v raju 184, Sidco
Estate, Ambattur, Chennai, Tamil Nadu-98

... Petitioner

Vs.

1. State Tax Officer (ST)
Pattaravakkam Assessment Circle, Room No.415, 4th
Floor, Integrated Commercial Taxes and Registration
Department Building, Government Farm Estate
Nandanam, Chennai, 600035

2. The Branch Manager, Indian Overseas Bank
plot no. 96 south phase ii main road, south phase II
main road, Ambattur, industrial Estate,
Chennai 600 058.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned order bearing GSTIN 33ADPR2655R1Z6/2019-20 dated 31.08.2024 along with the summary order Form GST DRC-07 bearing Reference No. ZD330824303104W dated 31.08.2024 passed by the

Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19 (1) (g) and 265 of the Constitution

For Petitioner	:	Mr.Sanjay Nikaash M S
For Respondent	:	Ms.Amirta Poonkodi Dinakaran, Government Advocate for R1

ORDER

This writ petition has been filed challenging the impugned order dated 31.08.2024 passed by the 1st respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the 1st 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 filing 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 Government Advocate appearing for the 1^{st} 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 Government Advocate for the 1^{st} 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 31.08.2024 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 31.08.2024, 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, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

10. While dismissing this petition, 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.

09.06.2025

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

To

1. State Tax Officer (ST)
Pattaravakkam Assessment Circle, Room No.415, 4th Floor, Integrated Commercial Taxes and Registration Department Building, Government Farm Estate
Nandanam, Chennai, 600035

2. The Branch Manager, Indian Overseas Bank
plot no. 96 south phase ii main road, south phase II main road, Ambattur, industrial Estate,
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KRISHNAN RAMASAMY.J.,

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