



W.P.No.20417 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 09.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.20417 of 2025
& W.M.P.Nos.23024 & 23025 of 2025

Tvl Royal Cashews
Rep by its Proprietor Mr. Ukkaravelu, No.1113,
West Main Road, Visur Post, Panruti Taluk,
Cuddalore, Tamilnadu- 607 805 GSTIN
33AETPU4164J1ZV

... Petitioner

Vs.

The State Tax Officer Inspection-v
Office Of The Commercial Tax Officer, No.1,
Vallalar Nagar, Manjakuppam, Cuddalore
Tamil Nadu-607 001

... 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 of the Respondent herein in its Impugned order in GSTIN 33AETPU4164J1ZV/ 2020-2021 dated 30.05.2024 along with the consequential order in Form DRC-07 bearing Reference No.ZD330524323587C dated 30.05.2024 for the period 2020-2021, and quash the same



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For Petitioner : Ms.R. Hemalatha

For Respondent : Mr.C.Harsha Raj, SGP

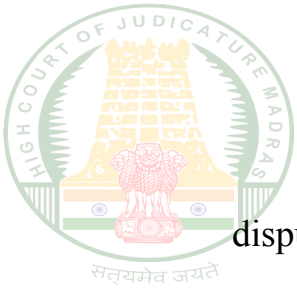
ORDER

This writ petition has been filed challenging the impugned order dated 30.05.2024 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 25% of the



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disputed tax amount, i.e., 10% towards statutory pre-deposit for filign the appeal along with additional pre-deposit of 15%, 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 30.05.2024 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.



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8. Further, it was submitted that the petitioner is now willing to pay 25% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 30.05.2024, 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 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 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



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providing sufficient opportunity to the petitioner, without pressing for
limitation.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

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KRISHNAN RAMASAMY.J.,

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