IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.06.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.21407 of 2025
& W.M.P.Nos.24164 & 24166 of 2025

Tvl.Devi Fabricators and Engineering
ContractorsRep by its Proprietor Mr.
Kandasamy Ramasamy Krishnasaamy, No.C1
and C20, SIDCO Industrial Estate,
Karumalaikoodal, Mettur Dam- 636 402.

... Petitioner

Vs.

The State Tax Officer(Intelligence)
Inspection cell -2 , Salem -7.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, calling for records of the order passed by the Respondent in GSTIN 33BKXPK5227K1ZN/2020-21 dated 28.08.2024 along with Form GST DRC-07 in Ref No. ZD330824310406N dated 31.08.2024 and quash the same to the extent of ITC claimed ineligible, as arbitrary, bad in law and consequently direct the respondent to drop the proceedings in entirety

For Petitioner : Mr.M.Narasimha Bharathi

For Respondent : Mr.V.Prashanth Kiran, GA

ORDER

This writ petition has been filed challenging the impugned order dated 28.08.2024 along with Form GST DRC-07 dated 31.08.2024 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, 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 the petitioner 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 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 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 28.08.2024 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 willing to pay 15% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 23.04.2024, 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.

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 as agreed by the petitioner (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.

18.06.2025

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

To

The State Tax Officer(Intelligence)
Inspection cell -2 , Salem -7.

KRISHNAN RAMASAMY.J.,

nsa

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