



WEB COPY

WP No. 23479 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 23479 of 2025

AND

WMP NO. 26348 OF 2025

M/s Durga Bearings Pvt Ltd.,
Rep. by its Director Sakar Sultania,
39, New Avadi Road, Kilpauk,
Chennai-600 010.

Petitioner(s)

Vs

Assistant Commissioner State Tax,
Broadway Assessment Circle,
Integrated Building for Commercial Taxes,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records relating to impugned order bearing reference no. ZD330824794253 dated 29.08.2024 along with the detailed order passed by the Respondent and quash the same.



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For Petitioner(s): Ms.K.Aarthy

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate (taxes)

ORDER

This Writ Petition has been filed by the petitioner challenging the impugned assessment order dated 29.08.2024 passed by the respondent.

2.Mrs.K.Vasanthamala, 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.Learned counsel for the petitioner would submit that the issue in the present impugned order dated 29.08.2024 has been already raised by the respondent via separate show cause notice, for which the petitioner filed their reply and the same was dropped by the respondent. However, once again the respondent has raised the same issue and passed the present impugned order.

She would further submit that due to multiplicity of the proceeding initiated



against them for the same financial year 2019-2020, the consultant has failed to file appeal against the impugned order. Hence, the present writ petition has been filed.

4.Learned Government Advocate appearing for the respondent objected the submission made by the learned counsel for the petitioner and submitted that no over lapping issues involved in the present case. Different show cause notices were issued to the petitioner for the different issues.

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

6.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent, the petitioner is at liberty to file appeal within a period of four weeks from the date of receipt of a copy of this order. On filing of appeal by the



petitioner, the Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible, without insisting upon limitation aspect.

7. With the above observation, this Writ petition is dismissed. No costs.

Consequently, connected miscellaneous petition is closed.

30-06-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To

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KRISHNAN RAMASAMY J.

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