



WP No. 23481 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-06-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 23481 of 2025

AND

WMP NO. 26349 OF 2025, WMP NO. 26351 OF 2025

M/s.Rohini Hotels (Madras) Private Limited,
Rep by its Proprietor
Thiru.Panneerselvam Ramavelu Chettiar,
New No.30, Old No.161, Little Mount,
Saidapet, Anna Salai, Chennai – 600015.

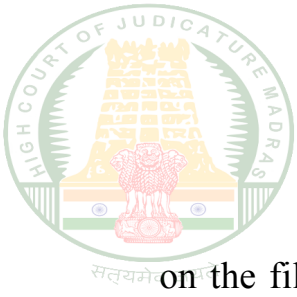
Petitioner(s)

Vs

The Assistant Commissioner,
Pondy Bazaar Assessment Circle,
No.46, Mylapore Taluk Office,
Greenways Road, Chennai 28.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India,
praying for an issuance of Writ of Certiorarified Mandamus, calling for the
records in Order bearing Reference No. ZD330824309441M dated 31.08.2024



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on the file of the Respondent and quash the same and consequently direct the respondent to release all the bank attachments pertaining to the Petitioner in a time-bound manner.

For Petitioner(s): Mr.Prince Simon

For Respondent(s): Ms.Amirata Poonkodi Dinakaran
Government Advocate (taxes)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 31.08.2024, passed by the respondent.

2.Ms.Amirata Poonkodi Dinakaran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

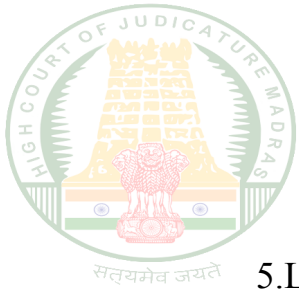
3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.



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4.Learned counsel for the petitioner would submit that the show cause notice dated 29.05.2024 was issued to the petitioner, to which the petitioner submitted their reply on 26.08.2024. The respondent partially considered the reply of the petitioner and passed the impugned assessment order dated 31.08.2024. In the detailed order dated 31.08.2025, the respondent has stated that the petitioner's liability towards CGST is Rs.2,38,607/-; SGST is Rs.2,38,607/-; IGST is Rs.3,64,526 and total tax liability is Rs.8,41,740/-. However, in the summary order dated 31.08.2024, the tax liability towards CGST and SGST has been inadvertently shown as Rs.23,86,607/- respectively, which draws the total liability to Rs.51,37,740/-. Therefore, the petitioner was under the impression that *suo motu* rectification will be done by the respondent and awaited for the rectified order. However, the respondent has not made any rectification and therefore, the petitioner lost the opportunity to file appeal. Thus, even so the petitioner sought for larger relief, now the learned counsel for the petitioner seeks liberty to file appeal, on any terms including any condition of additional pre-deposit.



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5.Learned Government Advocate appearing for the respondent would submit that she needs to get instructions in this regard and in the event the petitioner intend to file appeal and if the Court feels it appropriate, a direction may be issued to file an appeal with the condition to make additional pre-deposit.

6.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.

7.Considering the submissions made by the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent and perusal of the documents, it is evident that in the summary order dated 31.08.2024, inadvertently the tax liability towards CGST and SGST have been reflected as Rs.23,86,607/- instead of Rs.2,38,670/- and according to the petitioner they were under the impression that *suo motu* rectified assessment



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order will be passed and awaited for the same and lost the opportunity of filing appeal. As the reason stated by the petitioner for not preferring an appeal on time appears to be genuine, therefore, this Court is inclined to grant liberty to the petitioner to file appeal.

8. Accordingly, this writ petition stands dismissed with liberty to the petitioner to file an appeal against the impugned assessment order.

9. While dismissing the writ petition, this Court directs the petitioner to present the appeal on condition to make additional 5% deposit in addition to the 10% pre-deposit i.e [totally 15% of the disputed tax demand of Rs.8,41,740/-], in respect of the impugned assessment period within a period of three weeks from the date of receipt of a copy of this order. The Appellate Authority shall take the appeal on record without insisting upon limitation aspect and provide an opportunity to the petitioner to establish their case on merits and in accordance with law. Upon production of the proof for the payment of 15% of



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the disputed tax amount of Rs.8,41,740/-, by the petitioner, the respondent-
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Department is directed to issue appropriate direction on the petitioner's banker towards de-freezure of the petitioner's bank account forthwith.

10. With the above observations, this writ petition stands dismissed. No costs. Consequently, connected miscellaneous petition is closed.

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

Note: Issue Order copy on 07.07.2025



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The Assistant Commissioner,
Pondy Bazaar Assessment Circle,
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