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W.P.No.24866 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.07.2025

Coram:

The Honourable Mr.Justice KRISHNAN RAMASAMY

W.P.No.24866 of 2025

and W.M.P.Nos.28028, 28029 & 28030 of 2025

Mr.N.Yuvaraj

...Petitioner

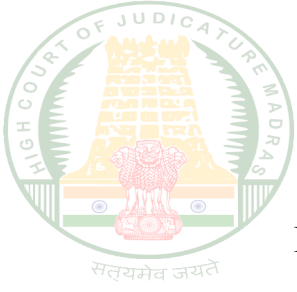
Versus

1.The State Tax Officer (ST) (FAC),
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Offices Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

2.The Assistant Commissioner (ST) (FAC),
Tondiarpet Assessment Circle,
Integrated Commercial Taxes Offices Building,
No.32, Elephant Gate Bridge Road,
Chennai – 600 003.

...Respondents

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records of the 1st Respondent relating to the Impugned Order dated 12.02.2025 proceedings in GSTIN: 33AEDPY9633A1ZI/2020-21 along with consequential order in DRC-07 with Ref.No.ZD330225112564T so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.



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For Petitioner

:

Mr.James Victor Rajkumar

For Respondents

:

Ms.P.Selvi,
Government Advocate (Tax)

ORDER

Ms.P.Selvi, learned Government Advocate (Tax) takes notice for the respondents.

2. With the consent of both sides, this writ petition is taken up for final disposal at the admission stage itself.

3. The relief sought in this writ petition is to quash the impugned order dated 12.02.2025 bearing GSTIN: 33AEDPY9633A1ZI/2020-21 along with consequential order in Form GST DRC-07 dated 12.02.2025 bearing Ref.No.ZD330225112564T passed by the 1st respondent.

4. The learned counsel for the petitioner submitted that though a larger relief was sought in this writ petition, the petitioner now restricted the relief and seeks liberty to challenge the impugned order by filing an appeal



before the concerned Appellate Authority. It is also submitted that the petitioner is ready and willing to pay 5% of the disputed tax over and above the 10% of disputed tax payable towards statutory pre-deposit for filing the Appeal, if this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority.

5. The learned Government Advocate (Tax) appearing for the respondents submitted that she has no serious objection to such liberty being granted to the petitioner.

6. Considering the submissions made by the learned counsel on either side, this Court grants liberty to the petitioner to file an Appeal before the concerned Appellate Authority on condition that the petitioner shall pay 15% of the disputed tax (additional 5% of the disputed tax along with 10% of disputed tax payable towards statutory pre-deposit for filing the Appeal) to the respondent-Department, within a period of four weeks from the date of receipt of a copy of this order. Upon filing of such appeal by the petitioner, the concerned Appellate Authority shall consider the same without raising any issue with regard to the limitation aspect and pass



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appropriate orders, on merits and in accordance with law, after affording an opportunity of personal hearing to the petitioner, as expeditiously as possible.

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7. In the result, this Writ Petition is dismissed with the above liberty.

No costs. Consequently, connected Miscellaneous Petitions are closed.

09.07.2025

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Index: Yes/No

Speaking Order (or) Non-Speaking Order

To

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KRISHNAN RAMASAMY, J.

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