IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 24751 of 2025
AND
WMP NO. 27899 OF 2025

TVL Prince Exports,
Rep. By Sole Proprietor
KALPANA KUMARI
GSTIN 33DALPK3841K1ZI
Ground, 10, Nattupilliar Koil Street,
Sowcarpet, Chennai, 600 001.

Petitioner(s)

Vs

The State,
Represented By
The Deputy State Tax Officer 1
Mannady Assessment Circle,
Tamilnadu Commercial Tax Department,
Chennai.

Respondent(s)

PRAYER:-Writ Petition filed under article 226 of the Constitution of India, praying for an issuance of Writ of Certiorarified Mandamus, to call for the records pertaining to the Impugned Order bearing No. GSTIN (33DALPK3841K1ZI)/ 2022-23 dated 03.01.2025, passed by the Respondent and quashing the Impugned Order bearing No. GSTIN (33DALPK3841K1ZI)/ 2022-23 dated 03.01.2025 passed by the Respondent under Section 74 of the TNGST Act, 2017 and consecutively direct the Respondent to unblock the Input Tax Credit.

For Petitioner(s): Mr. Suresh J

For Respondent(s): Mr.T.N.C.Kaushik,
Additional Government Pleader (t)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 03.01.2025, passed by the respondent.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (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.

4.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner seeks liberty to file appeal before the Appellate Authority, which would be sufficient to meet out the case of the petitioner. He would further submit that the petitioner is ready and willing to pay 5% of disputed tax demand over and above the 10% statutory pre-deposit, in respect of the impugned assessment period, while preferring an appeal.

5.Learned Additional Government Pleader appearing for the respondent would submit that the limitation period for preferring appeal before the Appellate Authority has been expired. Therefore, the Court may consider the request of the petitioner subject to any terms.

6.Heard the learned counsel for the petitioner as well as the learned Additional Government Pleader appearing for the respondent.

7.Though the petitioner prayed for larger relief, considering the above submissions made by the learned counsel on either side, liberty is granted to file an appeal before the Appellate Authority on condition that the petitioner deposits 5% of the disputed tax amount over and above the 10% statutory deposit, in respect of the impugned assessment period, as agreed by the petitioner, within a period of four weeks from the date of receipt of a copy of this order. In which case, the Appellate Authority shall take the appeal on record and provide an opportunity to the petitioner to establish their case on merits and in accordance with law, without insisting upon limitation aspect.

8.With the above observations, this writ petition stands dismissed. There is no order as to costs. Consequently, connected miscellaneous petition is closed.

09-07-2025

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

To:-

The State Represented By
The Deputy State Tax Officer 1
Mannady Assessment Circle,
Tamilnadu Commercial Tax Department,
Chennai.

KRISHNAN RAMASAMY J.

rst

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