IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26010 of 2025
& W.M.P.Nos.29262 & 29264 of 2025

V.P.S Enterprises
Rep by its Proprietor
Mr Velambath Pushpangathan Shaji
No.97 P.V.Vaithyalingam Road,
Old Pallavaram, Chennai 600 117.

... Petitioner

Vs.

The State Tax Officer (ST)
(Formerly known as The Commercial Tax Officer)
Pallavaram Assessment Circle,
Room No.345, 3rd Floor,
Integrated commercial Taxes Building,
Nandanam, Chennai- 600 035

presently office situated at NO.46, Room No.301,
3rd Floor, Mylapore Taluk Office Building,
Greenways Road, R.A.Puram, Chennai- 28.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned order in Reference No. ZD330424255052U/2018-19 DATED 30.04.2024 passed by the Respondent and the consequential rejection order bearing Reference No. ZD330225152152Y/2018-19 DATED.17/02/2025 passed by the Respondent, and quash the same as arbitrary, illegal

For Petitioner : Ms.V.Vijayalakshmi

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA

ORDER

This writ petition has been filed challenging the impugned order dated 30.04.2024 and rectification rejection order dated 17.02.2025 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, 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 20% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional pre-deposit of 10% 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 30.04.2024 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 20% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 30.04.2024, 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 20% 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 10% 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.

18.07.2025

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

To

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