IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.07.2025

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The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.27191, 28101 and 28107 of 2025
and
W.M.P.Nos.30526,30527,30522,30525,31516 and 31517 of 2025

Tvl.NARAYANA ENTERPRISES,
Rep. by its Proprietor,
Mr. S. Sivakumar,
No.105, Sri Chengalamman Nagar,
Near Onion Godown,
Karanodai, Chennai,
Tiruvallur,
Tamil Nadu-600 067.

...Petitioner

Vs.

The Assistant Commissioner (ST)
Cholavaram Assessment Circle,
Integrated Commercial Taxes Building,
Room No.109, First Floor, Elephant Gate,
Wall Tax Road, Chennai-600 003.

...Respondent

Prayer in W.P.No.27191 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent proceedings in GSTIN: 33CGAPS5527C2ZN/2021-2022 dated 07.06.2024 and consequential rejection order in Reference No.ZD331224043994D dated 05.12.2024 quash the same as illegal, invalid violated the principles of natural justice.

Prayer in W.P.No.28101 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent proceedings in GSTIN: 33CGAPS5527C2ZN/2022-2023 dated 29.06.2024 and consequential rejection order in Reference No.ZD3312240440035 dated 05.12.2024 quash the same as illegal, invalid violated the principles of natural justice.

Prayer in W.P.No.28101 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records on the file of the respondent proceedings in GSTIN: 33CGAPS5527C2ZN/ 2023-2024 dated 24.06.2024 and consequential rejection order in Reference No. ZD3312240439985 dated 05.12.2024 quash the same as illegal, invalid and violated the principles of natural justice.

For Petitioner (in all W.P.'s)	:	Mr.M.Desingu
For Respondent (in all W.P.'s)	:	Mrs.K.Vasanthamala Government Advocate (Taxes)

<u>Common Order</u>

Since the issue involved and the relief sought for in all these writ petitions are one and the same,they are taken up together and disposed of by a common order.

2. Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondent. With consent, the main Writ Petitions are taken up for final disposal at the stage of admission itself.

2. The challenge in these Writ Petitions is to the orders dated 07.06.2024, 29.06.2024 and 24.06.2024 passed by the respondent for the Assessment Years 2021-22, 2022-23 and 2023-24 respectively and the consequential rejection orders of the respondent dated 05.12.2024 and to quash the same.

3. The learned counsel for the petitioner would submit that the respondent issued show cause notices to the petitioner for which detailed replies were filed by the petitioner. But, the respondent herein without considering the same has passed the impugned assessment orders in respect of the Assessment Years 2021-22, 2022-23 and 2023-24 respectively. Subsequently, the petitioner filed rectification petitions as against the impugned assessment orders and revision petitions to examine the records of the proceedings passed by the Respondent and the same were also rejected by the respondent. Challenging the assessment orders as well as the orders passed by the respondent rejecting the rectification petitions, the petitioner has filed these writ petitions.

4. The learned Government Advocate (Taxes) appearing for the respondent would submit that the assessment orders came to be passed only after thoroughly considering the replies filed by the petitioner. Further, he would submit that if the petitioner is aggrieved by the assessment orders, the alternative remedy available to the petitioner is to file appeals before the appellate authority. Therefore, he prays for dismissal of these writ petitions.

5. Heard both sides. Perused the records.

6. The grievance of the petitioner is that the the respondent has passed the assessment orders without considering the replies filed by the petitioner. A perusal of the impugned assessment orders would go to show that the respondent, by extracting the replies filed by the petitioner in the impugned assessment orders has clearly dealt with the same. Therefore,it cannot be said that the replies filed by the petitioner were not considered by the respondent. That apart, if the petitioner has any grievance, he can very well agitate the same before the appellate authority.

7. In such view of the matter,this Court is not inclined to entertain the relief sought for by the petitioner in these writ petitions and hence these writ petitions are liable to be dismissed and accordingly dismissed.

8.At this juncture, the learned counsel for the petitioner would submit that the liberty may be granted to them to file appeals before the appellate authority, for which the learned Government Advocate (Taxes) appearing for the respondent has strongly objected stating that these writ petitions are filed one month after the passing of assessment orders and six months after the passing of the rectification orders. However, she would fairly submit that the request of the petitioner may be considered subject to terms.

9. In reply, the learned counsel for the petitioner would submit that the petitioner is ready and willing to deposit 25% of disputed tax (15% over and above the statutory deposit of 10%) before the appellate authority at the time of filing appeals.

10. In view of the same, these writ petitions are dismissed granting liberty to the petitioner to file appeals before the appellate authority challenging the assessment orders subject to deposit of 25% of the disputed tax (15% over and above the statutory deposit of 10%) within a period of two weeks from the date of receipt of a copy of this order and on such appeals being filed along with 25% of the disputed tax, as agreed by the petitioner, the appellate authority shall take the appeals on file, after verifying the payment with respect to pre deposit of 25% (10% + 15%) as ordered above and pass appropriate orders, on merits and in accordance with law, within a period of four weeks thereafter. No costs. Consequently, connected Miscellaneous Petitions are closed.

30.07.2025

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Index : yes/no
Neutral Citation : yes/no

To

The Assistant Commissioner (ST)
Cholavaram Assessment Circle,
Integrated Commercial Taxes Building,
Room No.109, First Floor, Elephant Gate,
Wall Tax Road, Chennai-600 003.

Krishnan Ramasamy,J.,

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