



W.P.No.27756 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 31.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27756 of 2025
& W.M.P.Nos.31098 & 31099 of 2025

Tvl.Haldi Hitech Engineering,
Rep. by its partner M.Paramanantham,
1E, Ground floor, Gandhi Street (South),
Coimbatore - 641 048.

... Petitioner

Vs.

The Assistant Commissioner, (ST)(FAC),
Peelamedu Assessment Circle South,
Coimbatore.

... Respondent

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records on the files of the impugned proceedings of the respondent in Impugned Order vide GSTIN: 33AAFFH4619B1ZW/2020-21 dated 26.02.2025 along with consequential order in Form GST DRC-07 bearing a Ref No.: ZD330225279947X dated 26.02.2025 for the tax period April 2020 to March 2021 and quash the same.



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For Petitioner : Mr.Vignesh Kumar

For Respondent : Ms.P.Selvi,
Government Advocate (T)

ORDER

When the matter is taken up for hearing, learned counsel for the petitioner sought permission of this Court to withdraw the present writ petition with a liberty to file an appeal before the Appellate Authority. He has also made an endorsement to that effect in the case bundle.

2. Considering the submission coupled with an endorsement made by the learned counsel for the petitioner, this writ petition is dismissed as withdrawn. However, liberty is granted to the petitioner to file an appeal, against the order dated 26.02.2025, before the concerned Appellate Authority, subject to the payment of 20% of the disputed tax amount (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount) within a period of two weeks from the date of receipt of a copy of this order. Upon production of proof for the payment of said amount, the



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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. No costs. Consequently, the connected miscellaneous petitions are also closed.

31.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner, (ST)(FAC),
Peelamedu Assessment Circle South,
Coimbatore.



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KRISHNAN RAMASAMY.J.,

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