IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 20.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.27826 of 2025
& W.M.P.Nos.31161 & 31162 of 2025

M/s. Nav Hindustan Spinners Private Limited
(formerly known as M/s.New Hindustan Spinners)
(Rep. by its Director Selvarajan Duraiswamy)
223, Mettupalayam Road,
Narashimanaickenpalayam, Coimbatore,
Tamilnadu -641031

... Petitioner

Vs.

The Assistant Commissioner (st)(fac),
Periyanaickenpalayam Circle, Coimbatore.

... Respondents

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 Respondent herein vide order Ref. No. 33AABFH8011K1ZN /2020-21 dated 17th February, 2025 issued along with the summary of the order in form GST-DRC-07 vide reference no. ZD330225164471O dated 17th February, 2025 for the tax period between April, 2020 to March, 2021 and quash the same

For Petitioner : Ms.S.Vishnupriya

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA

ORDER

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

2. When this matter was taken up for hearing on 28.07.2025, this Court had passed the following order:

Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, takes notice on behalf of the respondent and seeks time for filing counter.

2. The learned counsel for the petitioner would submit that in this case, the impugned order came to be passed by the respondent in the name of erstwhile partnership firm, i.e., "M/s.Nav Hindustan Spinners" instead of the present private limited Company, i.e., M/s.Nav. Hindustan Spinners Private Limited". Further, she would submit that due to the said jurisdictional error, the petitioner was unable to deposit the disputed tax *amount to the respondent. Therefore, she seeks liberty of this Court to deposit the entire disputed tax amount to the respondent.*

3. Considering the submissions made by the petitioner, this Court is inclined to grant liberty to the petitioner as requested above. Accordingly, the liberty is granted to the petitioner to deposit the entire tax amount to the respondent on or before 20.08.2025. In such case, the respondent is directed to consider the said amount, to be deposited by the petitioner-Company, as the amount deposited by the erstwhile Partnership Firm.

4. Post this matter on 20.08.2025."

3. Today, the learned counsel for the petitioner would submit that the petitioner had paid the entire demand amount to the respondents and hence, she seeks leave of this Court to file an appeal against the assessment order.

4. In reply, the learned Government Advocate appearing for the respondent had confirmed the submission made by the petitioner with regard to the payment of demand amount and hence, she requests this Court to pass appropriate orders.

5. Heard the learned counsel for the petitioner and the learned Government Advocate appearing for the respondent and also perused the entire materials available on record.

6. In the case on hand, it was submitted by the petitioner that they had paid the entire tax demand of Rs.15,05,968/- to the respondent, out of which, now, they are willing to adjudicate the matter to the extent of disputed tax amount of Rs.2,69,321/-. Hence, they had restricted their relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order to the aforesaid extent since it will be sufficient to meet out the case of the petitioner.

7. Therefore, though this petition has been filed challenging the

impugned order dated 17.02.2025, 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 to the aforesaid extent.

8. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, to the extent of disputed tax amount of Rs.2,69,321/-, before the concerned Appellate Authority, within a period of 2 weeks from the date of receipt of copy of this order. 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.

10. Further, it is made clear that the assessment order, which was passed against the erstwhile Partnership Firm, shall be considered as it was passed against the petitioner-Company since the entire business of

the Firm was taken over by the petitioner-Company, with effect from 14.05.2021, vide order passed by Registrar of Companies.

20.08.2025

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

To

The Assistant Commissioner (st)(fac),
Periyanaickenpalayam Circle, Coimbatore.

KRISHNAN RAMASAMY.J.,

nsa

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