IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30513 of 2025
and
W.M.P.Nos.34206 and 34208 of 2025

Sri Ponni Travels (I) Private Limited,
Represented by its Director,
Mr. Rangasamy Sakthivel Plot No. 148,
Viduthalai Nagar, 7th Street, S Kolathur,
Chennai-600 129.

...Petitioner

Vs.

1. The Assistant Commissioner (ST) (FAC),
Thirukazhukundram Assessment Circle,
No. 42, Wahab Nagar, Thirukazhukundram
Chengalpattu 603 109.

2.The Deputy Commissioner (GST Appeal),
Chennai II,
PAPJM Building, Greams Road,
Chennai – 600006.

...Respondents

Prayer : 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 of the Order u/s.73 dated 13/08/2024 having reference Number ZD330824109077H for the tax period April 2019 to March 2020 as modified by the rectification order dated 05/12/2024 having reference No. ZD331224043636L and the rectification order dated 13/03/2025 having reference No. ZD330325082446E, all passed by the 1st respondent and quash the same as it was passed without sufficient enquiry and on erroneous grounds.

For Petitioner : Mr.Anand S

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. Though the relief sought for in this writ petition is for a larger relief, the learned counsel for the petitioner submited that it would suffice if the petitioner is permitted to file an appeal challenging the assessment order before the appellate authority and the appellate authority may be directed to take the appeal on record, without insisting upon the period of limitation. Further, he would submit that the petitioner is ready and willing to deposit additional 5% of the disputed tax apart from statutory deposit of 10% before the appellate authority.

3. The learned Government Advocate (Taxes) appearing for the respondents has stated no objection for considering the request made by the learned counsel for the petitioner.

4. Heard both sides and also perused the materials available on record.

5. In view of the limited scope of relief now sought for by the learned counsel for the petitioner, this Court permits the petitioner to file appeal before the appellate authority subject to payment of additional deposit of 5% of disputed tax over and above the statutory deposit of 10%, as agreed by the petitioner, within a period of two weeks from the date of

receipt of a copy of this order and on such payment being made, the appellate authority is directed to take the appeal on record, if the appeal is otherwise in order, , without insisting upon the period of limitation and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible.

6. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

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Krishnan Ramasamy,J.,

arr

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