



W.P.No.29469 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 25.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.29469 of 2025
& W.M.P.Nos.33028 & 33029 of 2025

Tvl Shree Shine enterprises
Represented by its Partner
Mr V Manikandan
No.65, Sri Venkateswara Nagar Extn,
Old Perungalathur. Chennai - 63

... Petitioner

Vs.

1. The Assistant commissioner ST FAC
Tambaram assessment circle,
Room No 249, 2nd Floor Commercial Taxes
offices Buildings, Government Farm Village,
nandanam chennai 35

2. The Deputy commissioner ST FAC
Tambaram Zone
4TH Floor, PAPJM Building,
Greams Road, Chennai - 6

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records of the 1st
respondent in GSTIN 33ABVFS3132PIZK/2020 - 21 dated 21.02.2025



W.P.No.29469 of 2025

and quash the same being illegal, invalid, without Jurisdiction and violated the principles of natural justice and contrary to the law

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For Petitioner : Mr.D.Vijayakumar

For Respondent : Ms.P.Selvi, GA

ORDER

This writ petition has been filed challenging the impugned assessment order dated 21.02.2025.

2. 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. Hence, he requests this Court to pass appropriate orders.

3. 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.



W.P.No.29469 of 2025

WEB COPY

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

5. 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 21.02.2025 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.

7. Therefore, though this petition has been filed challenging the impugned order dated 04.04.2024, 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.

8. At this juncture, the learned counsel for the petitioner requested



W.P.No.29469 of 2025

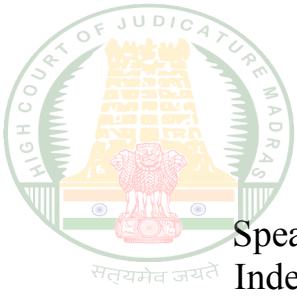
WEB COPY this Court to direct the respondents to release the attachment made on the bank account of the petitioner.

9. As far as above request is concerned, it is needless to state that once the appeal is numbered, there will be an automatic stay for the operation of impugned assessment order and as a sequel, there will not be any further recovery of disputed tax amount from the petitioner.

10. In the result, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

11. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal 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.

25.08.2025



W.P.No.29469 of 2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

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W.P.No.29469 of 2025

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W.P.No.29469 of 2025
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