IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.30840 of 2025
& W.M.P.Nos.34547 & 34550 of 2025

Ram Enterprises
No.110-A, Dr.Rajendra Prasad Road,
C.Pallavaram, Chennai - 600 043
Rep. by its Partner ... Petitioner

Vs.

Assistant Commissioner (ST)(FAC),
Commercial Taxes Department,
Pallavaram Assessment Circle
No.305, 3rd Floor, Mylapore Taluk,
Office Building RA Puram,
Chennai. ... Respondent

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 Respondent leading to issuance of Impugned Order dated 22.02.2025 vide GSTIN/333AAECT8192M1ZS/2020-21 and quash the same.

For Petitioner : Mr.S.Sathyanarayanan

For Respondent : Mr.V.Prashanth Kiran,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the impugned order dated 22.02.2025 passed by the respondent.

2. Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, initially, the show cause notice was issued by the respondent on 25.11.2024, for which, the detailed reply was filed by the petitioner on 12.02.2025. Thereafter, the impugned assessment order came to be passed by the respondent. Out of three issues raised in the said show cause notice, two issues were dropped and issue pertaining to excess claim of ITC was ordered against the petitioner, without properly considering the reply filed by the petitioner. Hence, the present writ

petition has been filed. Hence, he prays this Court to set aside the said impugned order.

4. On the other hand, the learned Government Advocate appearing for the respondent had strongly opposed for the request made by the petitioner and would submit that in this case, the impugned order came to be passed by the respondent after properly considering the petitioner's reply. Further, she would submit that if the petitioner is aggrieved over the original order, the only recourse available to them is to file an appeal against the same.

5. In reply, the learned counsel for the petitioner would submit that the time limit for filing the appeal has already been expired. Hence, he requests this Court to condone the delay and grant liberty to file an appeal against the assessment order. Further, he would submit that he is willing to pay 15% of the disputed tax amount to the respondent, i.e., 10% towards statutory pre-deposit for filing the appeal along with additional 5% to condone the delay. Hence, he requests this Court to

pass appropriate orders.

6. The learned Government Advocate appearing for the respondent has acceded to the above submission made by the learned counsel for the petitioner and requests this Court to pass any appropriate orders with regard to the filing of appeal.

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

8. In the case on hand, initially, the show cause notice was issued by the respondent on 25.11.2024, for which, the detailed reply was filed by the petitioner on 12.02.2025. Subsequently, the impugned assessment order came to be passed by the respondent on 22.02.2025, whereby dropping two issues and in regard to third issue i.e., issue pertaining to excess claim of ITC, the respondent ordered against the petitioner.

9. Further, it was submitted that the petitioner is now willing to pay 15% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 22.02.2025, 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.

10. Accordingly, 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, against the assessment order dated 22.02.2025, before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order, subject to the payment of 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount). 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.

22.08.2025

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

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To

Assistant Commissioner (ST)(FAC),
Commercial Taxes Department,
Pallavaram Assessment Circle
No.305, 3rd Floor, Mylapore Taluk,
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KRISHNAN RAMASAMY.J.,

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