



W.P.No.30993 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.30993 of 2025

and

W.M.P.No.34728 of 2025

Tvl. Rainbow Stones Pvt. Ltd.,
Rep. by its Authorised Signatory, Mr.Vanam Edukondalu
Sy no. 227/2M1, 296/1A1, 296/2A1 & 297/2A,
Koneripalli – Post, Nallaganakothapalli Village,
Krishnagiri, Tamil Nadu – 635117. ... Petitioner

Vs.

The Assistant Commissioner,
Hosur North – II, Hosur. ... Respondent

Writ Petitions filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, calling for Respondent's Order dated
31.01.2025 with Ref. No. ZD330125305563U and quash the same.

For Petitioner : Mr.Adithya Reddy

For Respondent : Mr.C.Harsha Raj



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Special Government Pleader

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ORDER

This case was argued at length along with a batch of writ petitions, after the hearing was concluded, the Court was proceeded to dictate the order.

2. The learned counsel for the petitioner has submitted that the petitioner would like to work out the remedy before the appellate forum.

3. The impugned order is dated 31.01.2025. The petitioner has filed this writ petition on 05.08.2025. There is a marginal delay of 90 days in approaching this Court.

4. Considering the same and following the consistent view taken by this Court under similar circumstances, this case is disposed with the liberty to the petitioner to work out the remedy against the impugned order before the appellate authority, subject to the petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.



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5. If the petitioner makes such deposits and files an appeal within such time, the Appellate Authority namely Deputy Commissioner, GST Appeal Salem, shall dispose of the appeal without further reference to limitation.

6. Needless to state, before passing any final order, the petitioner shall be heard.

7. In case the petitioner fails to comply with the above stipulations, the respondent is at liberty to proceed against the petitioner in the manner known to law, as if this Writ Petition was dismissed in limine today.

8. With these directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

29.10.2025

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Neutral Citation : Yes / No

To

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The Assistant Commissioner,
Hosur North – II,
Hosur.

C.SARAVANAN, J.

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