



WEB COPY



W.P.No.31357 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31357 of 2025
& W.M.P.No.35090 of 2025

S Amarendiran, Represented By Its Proprietor
21, Mariyamman Koil Street,
Kagithapattarai, Vellore-632012

... Petitioner

Vs.

The Assistant Commissioner (st),
Vellore Rural Assessment Circle,
No.4, Fort Round Road/bharathiyar Salai,
Vellore -632 001

... 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 respondent in GSTIN - 33AEXPA7981H1Z1/2020-21 dated 19.02.2025 and consequential rejection order in GSTIN - 33AEXPA7981H1Z1/2020-21 dated 27.05.2025 and quash the same and consequently direct the respondent to give a opportunity of personal hearing

For Petitioner : Ms.P.R.Kumar



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For Respondent : Ms.Amirta Poonkodi Dinakaran, GA

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ORDER

This writ petition has been filed challenging the impugned assessment order dated 19.02.2025.

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. Further, he would submit that the entire tax amount was already recovered from the petitioner by the respondent. 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.



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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 19.02.2025 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 19.02.2025, 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.



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8. Accordingly, this writ petition is dismissed. No costs.

Consequently, the connected miscellaneous petition is also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 4 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.

22.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner (st),
Vellore Rural Assessment Circle,
No.4, Fort Round Road/bharathiyar Salai,
Vellore -632 001

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KRISHNAN RAMASAMY.J.,

nsa

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