IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31290 of 2025
& W.M.P.Nos.35016 & 35017 of 2025

Bhaarath Hydro Link,
Represented By Its Proprietor D Ravichandran
Ground Floor, No.275a,
6th Main Road, Sadhasivam Nagar,
Chennai

... Petitioner

Vs.

The Assistant Commissioner (st)
Broadway Assesment Circle,
No. 32 Integrated Commercial Tax Office Complex
Room No. 304 3rd Floor,
Elephant Gate Bridge Road,
Vepery Chennai 600 003.

... 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 his proceedings in GSTIN 33AFIPR9933E1Z7/2019-20, quash the order dated 28.08.2024 passed therein.

For Petitioner : Mr.P.V.Sudakar

For Respondent : Ms.Amirtapoonkodidinakaran, GA

ORDER

This writ petition has been filed challenging the impugned assessment order dated 28.08.2024.

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.

3. Further, he would submit that in this case, the total demand amount, i.e., disputed tax amount along with interest and penalty, has already been recovered by the respondent from the petitioner. Hence, he requests this Court to pass appropriate orders with regard to filing of appeal without any pre-deposit.

4. 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.

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

6. 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 28.08.2024 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 28.08.2024, 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. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are 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 2 weeks from the date of receipt of copy of this order. It was submitted by the petitioner that the total demand amount (disputed tax amount along with interest and penalty) has already been recovered by the respondent and hence, the petitioner is permitted to file the appeal without the payment of any pre-deposit. Thereafter, 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.

19.08.2025

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

To

The Assistant Commissioner (st)
Broadway Assesment Circle,
No. 32 Integrated Commercial Tax Office Compelx
Room No. 304 3rd Floor,
Elephant Gate Bdige Road,
Vepery Chennai 600 003.

KRISHNAN RAMASAMY.J.,

nsa

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