



W.P.No.31040 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31040 of 2025
& W.M.P.Nos.34778 & 34784 of 2025

M/s.Sai Kriyaa International Private Limited,
Rep. by its Director,
Mrs. Pooja Prabhu,
New No.55, Old No.23/1,
Thulasi Naicken Street, Thatangulam,
Choolai, Chennai - 600 112.

... Petitioner

Vs.

1.The Assistant Commissioner,
Choolai Assessment Circle,
No.1, Papjm Annexure Building,
Greams Road, Chennai - 600 006.

2.The Deputy State Tax Officer,
North-III, No.32, Elephant Gate Road,
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 pertaining to the impugned order dated DRC-07 dated 27.02.2025 issued in Ref.No.ZD330225292564C for the year 2020-2021 by the first



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respondent and quash the same.

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For Petitioner : Mr.G.Derrick Sam

For Respondents : Mrs.K.Vasanthamala,
Government Advocate (T)

ORDER

When the matter is taken up for hearing, learned counsel for the petitioner submitted that though this writ petition is filed to quash the order DRC-07 dated 27.02.2025 issued in Ref.No.ZD330225292564C for the year 2020-2021 by the first respondent, the petitioner is willing to restrict his relief to the extent of granting liberty to file an appeal against the aforesaid impugned order, since the petitioner has already paid the entire tax amount.

2. Learned Government Advocate appearing for the respondents submitted that this Court may grant liberty to the petitioner on any terms.

3. Considering the submission made by the learned counsel for the petitioner, this writ petition is dismissed and liberty is granted to the



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petitioner to file an appeal, against the impugned order dated 27.02.2025, before the concerned Appellate Authority, within a period of two weeks from the date of receipt of a copy of this order. 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. No costs. Consequently, the connected miscellaneous petitions are also closed.

22.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

- 1.The Assistant Commissioner,
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- 2.The Deputy State Tax Officer,
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KRISHNAN RAMASAMY.J.,

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