IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.08.2025

Coram

The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.30739 of 2025
and
W.M.P.No.34439 of 2025

Tvl. Sri Balaji Enterprises,
Rep. by its Proprietor,
Mr. Raman Murugan,
127/23, Mettupatti Kattuvalau,
Karupprur, Salem,
Tamilnadu.

...Petitioner

Vs.

1. The Deputy Commissioner (ST)
GST Appeals,
Salem.

2.The Assistant Commissioner (ST),
Omular Assessment Circle,
Salem Zone -2, Salem Division,
Tamilnadu.

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for the records in connection with the assement order passed by the 2nd respondent in GSTIN-33BAZPM1015K1ZI/2020-21 dated 24.02.2025 and quash the same as illegal and improper and permit the petitioner to file appeal before the 1st respondent.

For Petitioner : Mr.B.Jawahar

For Respondents : Mr.V.Prashanth Kiran
Government Advocate (Taxes)

Order

Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondents. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order dated 24.02.2025 passed by the 2nd respondent and quash the same and permit the petitioner to file appeal before the 1st respondent.

3. Though the prayer sought for in this writ petition is for a larger relief, the learned counsel for the petitioner would submit that it would suffice if the petitioner is permitted to file an appeal before the 1st respondent challenging the assessment order and the said appeal may be directed to be taken on record.

4. The learned Government Advocate (Taxes) appearing for the respondents would submit that the request of the petitioner may be considered subject to terms.

5. In reply, the learned counsel for the petitioner would submit that the petitioner is ready and willing to deposit additional 5% of the disputed tax before the appellate authority, over and above the statutory deposit of 10%.

6. Heard both sides and also perused the materials available on record.

7. Considering the submissions made by the learned counsel

appearing on either side, this Court is inclined to pass the following order:

(i) The petitioner is permitted to file appeal before the 1st respondent subject to payment of additional deposit of 5% of disputed tax over and above the statutory deposit of 10%, as agreed by the petitioner within a period of two weeks from the date of receipt of a copy of this order.

(ii) On such payment being made, the 1st respondent is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing sufficient opportunity to the petitioner, as expeditiously as possible, without insisting upon the period of limitation.

10. With the above directions, this writ petition is disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

18.08.2025

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Index : yes/no
Neutral Citation : yes/no

To

1. The Deputy Commissioner (ST)
GST Appeals,
Salem.

2.The Assistant Commissioner (ST),
Omular Assessment Circle,
Salem Zone -2, Salem Division,
Tamilnadu.

Krishnan Ramasamy,J.,

arr

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