



W.P.No.31316 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31316 of 2025
& W.M.P.Nos.35037 & 35039 of 2025

M/s Saravana and Co
Rep by its Proprietrix Mrs H S Kalpana
SF No. 18/5 Near Anna silai, Somerpettai,
Krishnagiri Taluk,
Krishnagiri District - 635001

... Petitioner

Vs.

1. The State Tax Officer
Krishnagiri 1 Circle, Krishnagiri

2. The Deputy Commissioner (CT)
GST Appeals, Combined Commercial Tax
Buildings, Hasthampatti, Salem - 636007

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the connected records pertaining to the impugned proceedings of the 1st Respondent herein made in GSTIN-33ACGPK9135J1ZH/2020-21 dated 21/02/2025 and 20/05/2025 and quash the same



W.P.No.31316 of 2025

WEB COPY

For Petitioner : Ms.P.Velammal

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA

ORDER

This writ petition has been filed challenging the impugned assessment order dated 21.02.2025 & the rectification rejection order dated 20.05.2025.

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.

3. Further, he would submit that the petitioner is willing to pay 15% of the disputed tax amount, i.e., 10% towards statutory pre-deposit



W.P.No.31316 of 2025

for filing the appeal along with additional pre-deposit of 5% to the respondent. Hence, he requests this Court to pass appropriate orders.

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 21.02.2025 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.



W.P.No.31316 of 2025

WEB COPY

7. Further, it was submitted that the petitioner is willing to pay 15% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 21.02.2025, 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.

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 30 days from the date of receipt of copy of this order, subject to the payment of 15% of the disputed tax amount to the respondent as agreed by the petitioner (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount). In such case, the Appellate Authority shall



W.P.No.31316 of 2025

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

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GST Appeals, Combined Commercial Tax
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W.P.No.31316 of 2025

KRISHNAN RAMASAMY.J.,

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W.P.No.31316 of 2025
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