IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31516 of 2025
& W.M.P.Nos.35291 & 35293 of 2025

Shri Ventateswaran
Proprietor of M/s.Bhavani Traders,
GSTIN.33AELPV9741A1ZC,
22-A, GST Road, Chengalpattu,
Kancheepuram, Tamil Nadu-603 001

... Petitioner

Vs.

1. The Assistant Commissioner Of Gst And Central Excise, Maraimalai Nagar Division, Plot No.40, Ranga Colony, Rajakilpakkam, Chennai-600 073

2. The Assistant Commissioner Audit Circle 5, Audit 2, No. 692, 6th Floor, MHU Complex, Anna Salai, Nandanam, Chennai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for records relating to the Order-in-Original No. 14/2025-AC/DC-GST dated 23.01.2025 bearing CBIC DIN-20250159XL0000444C33 read along with Summary in Form

GST DRC-07 bearing Ref. No. ZD3301252180250 dated 24.01.2025 passed by the 1st Respondent and to quash the same as arbitrary, contrary to Section 6(2)(b) of the Act, without authority of law

For Petitioner : Mr.M.A.Mudimannan

For Respondent : Mr.B.Sivaraman, JPC
& Mr.Rajnish Pathiyil SPC

ORDER

This writ petition has been filed challenging the impugned assessment order dated 23.01.2025.

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

5. In reply, the learned Junior Panel Counsel appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

6. Heard the learned counsel for the petitioner and the learned Junior Panel Counsel for the respondent and also perused the materials available on record.

7. 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 23.01.2025 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.

8. 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 23.01.2025, 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.

9. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

10. 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 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

1. The Assistant Commissioner Of Gst And
Central Excise, Maraimalai Nagar Division,
Plot No.40, Ranga Colony, Rajakilpakkam,
Chennai-600 073

2. The Assistant Commissioner Audit
Circle 5, Audit 2, No. 692, 6th Floor,
MHU Complex, Anna Salai,
Nandanam, Chennai

KRISHNAN RAMASAMY.J.,

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