



WEB COPY

WP No. 31821 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-08-2025

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THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31821 of 2025

AND

WMP NO. 35630 OF 2025, WMP NO. 35631 OF 2025

M/s.Danush Interiors and Contractors,
Rep by its Proprietor,
Yaddula Damodar Reddy,
No 60 Eldams Road, Alwarpet,
Chennai 600 018.

Petitioner(s)

Vs

The State Tax Officer (ST),
Alwarpet Assessment Circle,
Station Integrated Registration And
Commercial Taxes Building,
No.207, 2nd Floor, Government Farm
Village, Nandhanam, Chennai-600 035.

Respondent(s)

PRAYER:-Writ Petition filed under Article 226 of the Constitution of India,
praying for an issuance of Writ of Certiorari, to call for the Impugned order
dated 29-02-2024 in Order No. GSTIN. 33AAIPR4465Q1ZZ - 2022-23 issued



by the respondent and quash the same as illegal and arbitrary.

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For Petitioner(s): Mr.S.Prabakaran

For Respondent: Mrs.K.Vasanthamala
Government Advocate

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 29.02.2024, passed by the respondent relating to the Tax Period 2022-23.

2.Mrs.K.Vasanthamala, learned Government Advocate (Taxes), takes notice on behalf of the respondents.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the

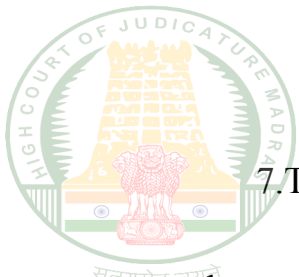


petitioner intend to file appeal and hence, he seeks liberty to file appeal against the impugned assessment order. However, he would submit that the petitioner

already preferred an appeal against the impugned assessment order and the same got rejected due to the short payment of the disputed tax amount and hence, he prayed to grant liberty to file appeal, on any terms, including any condition of additional pre-deposit and he has also made an endorsement to that effect.

5.Learned Government Advocate appearing for the respondent would submit that subject to the leave of this Court, this writ petition may be disposed of and the orders whichever passed by this Court will be complied with.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate for the respondent and perused the materials available on record.



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7. Though the petitioner prayed for larger relief, he had restricted his relief and requested this Court to grant liberty to file appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

8. In view of the above, though this petition has been filed challenging the impugned order dated 29.02.2024, considering the submissions made by the petitioner, this Court is inclined to grant liberty to file appeal against the impugned assessment order.

9. Accordingly, this Court pass the following orders:-

(i) The petitioner is at liberty to file appeal against the impugned assessment order dated 29.02.2024 on condition to deposit 10% of the disputed tax demand, in addition to 10% statutory pre-deposit, i.e totally 20% of the disputed tax amount in respect of the impugned assessment period and the petitioner is directed to file appeal within a period of two weeks from the date of receipt of a copy of this order.

ii) The Appellate Authority is directed to take the appeal on record subject to the aforesaid payment made by the petitioner and



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if it is otherwise in order and 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.

10. With the above directions, this writ petition is disposed of. No costs.

Consequently, the connected miscellaneous petitions are also closed.

26-08-2025

rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To:-

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KRISHNAN RAMASAMY J.

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