



WEB COPY

WP No. 32079 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 32079 of 2025

AND

WMP NO. 35963 OF 2025, WMP NO. 35966 OF 2025, WMP NO. 35965 OF 2025

M/s.Arihant Duraplast Private Limited,
Represented by its Director,
Mr.Pandurangan Damodaran,
C-19, 6th Main Road, SIPCOT Industrial Park,
Irungattukottai, Kancheepuram 602 117.

Petitioner(s)

Vs

1.The Assistant Commissioner ST,
Sriperumbudur Assessment Circle,
4/109, Chennai Bangalore Road,
Varadharajapuram 600 123.

2.The Deputy Commissioner (GST Appeal),
Chennai II,
PAPJM Building, Greems Road 06.

3.The Deputy Commissioner ST,
Kanchipuram Zone,
1st Floor, Commercial Taxes Building
Collectorate Campus 631 501.

Respondent(s)



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PRAYER:-Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records of the impugned Order u/s.73 dated 26/02/2025 having reference Number ZD330225279414G for the tax period April 2020 to March 2021 passed by the 1st respondent and quash the same.

For Petitioner : Mr.Anandh. S

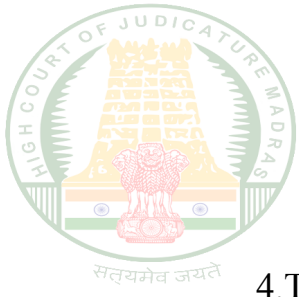
For Respondent: Mr.C.Harsha Raj
Special Government Pleader

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 26.02.2025, passed by the 1st respondent relating to the Tax Period 2020-21.

2.Mr.C.Harsha Raj, learned Special Government Pleader (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.

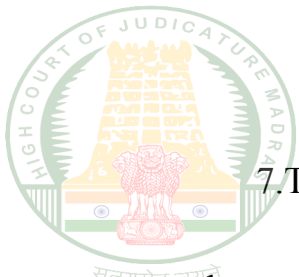


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4. Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner intend to file appeal and hence, he seeks leave of this Court to withdraw this writ petition with liberty to file appeal on any terms, including any condition of additional pre-deposit since the delay has been occurred in filing the appeal and he has also made an endorsement to that effect.

5. Learned Special Government Pleader appearing for the respondents 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 Special Government Pleader for the respondents 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 26.02.2025, 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 26.02.2025 on condition to deposit 5% of the disputed tax demand, in addition to 10% statutory pre-deposit, i.e totally 15% 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



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.

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10. With the above directions, this writ petition is dismissed as withdrawn.

No costs. Consequently, the connected miscellaneous petitions are also closed.

29-08-2025

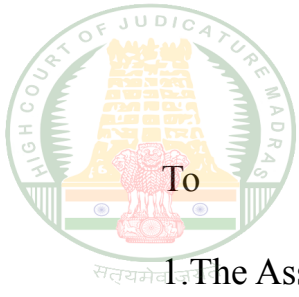
rst

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To

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