



WP No. 31827 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-08-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 31827 of 2025

AND

WMP NO. 35640 OF 2025, WMP NO. 35642 OF 2025, WMP NO. 35643 OF 2025

Rathnakumar Loganathan
S/o Loganathan,
Proprietor of Tvl Arunasri Co,
No.2/27, Saraswathi Complex,
Erode Road, Veppadai, Elanthakuttai,
Namakkal, Tamil Nadu 638 008.

Petitioner(s)

Vs

1.The Deputy Commercial Tax Officer
Pallipalayam Assessment Circle,
No.100/13 , Paavadi,
Sengundhar Trust Building, SSD Road,
Thiruchengode-637 221.

2.The Assistant Commissioner (ST) (FAC),
Pallipalayam Assessment Circle No 100 13
Pavadi Sengundhar Trust Building,
SSD Road Thiruchengode 637 221.



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3. The Branch Manager,
Tamil Nadu State Apex Co operative Bank,
No.153/65-A, Cherry Road, Salem,
Tamil Nadu 636 001.

4. The Sub Registrar,
Kumarapalayam Sub Registrar Office,
R.P Garden, Pudu Pallipallayam Road,
Kumarapalayam, Namakkal,
Tamil Nadu 638 183.

Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records of the 1st respondent in FORM GST DRC-07 vide Ref No. ZD330424174312Q dated 23.04.2024 along with the detailed order vide Ref No. 33ALJPR9497E1ZI/2018-19 dated 23.04.2024 annexed thereon, and the consequential rejection order under Form DRC-08 bearing Ref No. ZD3304250983078 dated 11.04.2025 along with the detailed order vide GSTIN 33ALJPR9497E1ZI/2018-19 dated 11.04.2025 annexed thereon, issued by the 1st respondent, along with all other consequential proceedings, and quash the same.



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For Petitioner(s): Mr.M.Praveen Balaji
For Respondent: Mr.V.Prashanth Kiran
Government Advocate (T)

ORDER

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 23.04.2024 and the impugned rectification order dated 11.04.2025, passed by the 1st respondent relating to the Tax Period 2018-19.

2.Mr.V.Prashanth Kiran, learned Government Advocate (Taxes), takes notice on behalf of the respondent.

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



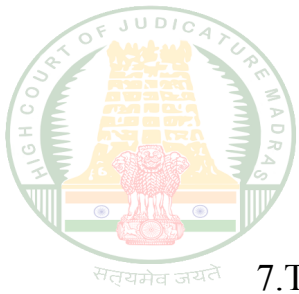
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4. Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner would submit that the petitioner intend to file appeal against the impugned orders and seeks liberty to file appeal, on any terms including any condition of additional pre-deposit since the delay has been occurred in the filing the appeal.

5. Learned Government Advocate 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 Government Advocate 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 orders since it will be sufficient to meet out the case of the petitioner. In view of the above, though this petition has been filed challenging the impugned orders, considering the submissions made by the petitioner, this Court is inclined to grant liberty to file appeal against the impugned orders.

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

(i) The petitioner is at liberty to file appeal against the impugned orders 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 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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9. With the above directions, this writ petition is disposed of. No costs.

Consequently, the connected miscellaneous petitions are also closed.

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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To

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KRISHNAN RAMASAMY J.

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