



W.P.Nos.32069 & 32075 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

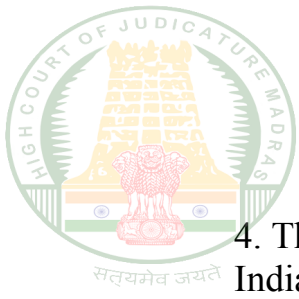
W.P.Nos.32069 & 32075 of 2025
& W.M.P.Nos.35944, 35945, 35953, 35954 & 35956 of 2025

Tvl. S. Sumathi
Rep. by its Proprietrix Sumathi Sivashankar,
No. 264, Nehru Nagar, G.S.T Road, Kadaperi,
Chennai, Tamil Nadu 600045.

... Petitioner in both petitions

Vs.

1. The Deputy State Tax Officer-1,
Tambaram Assessment Circle,
Room No.342, 3rd Floor Integrated
Commercial Nandanam, Chennai-600 035.
2. The Assistant Commissioner ST
Tambaram Assessment Circle,
Room No. 229, 2ndFloor,
Integrated Commercial Taxes Offices Building,
Government Farm Village, Nandanam,
Chennai 600035.
3. The Deputy Commissioner ST FAC
Tambaram Zone, Commercial Tax Department,
4th Floor, Room No. 422, PAPJM Building,
No. 1, Greams Road, Chennai 600 006.



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4. The Branch Manager
Indian Bank,
No. 2. Rajaji Salai,
Tambaram West 600 045.

... Respondents in both petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 2nd Respondent herein in
FORM GST DRC-07 with Reference No. ZD330225215234Y dated
21.02.2025 along with detailed order in GSTIN 33CCKPS9490Q1ZF
/2020-2021 dated 21.02.2025 and Attachment to DRC 07 dated
21.02.2025, for the tax period APR 2020 -MAR 2021 and quash the same

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC-07 with Reference No. ZD331124180133X dated
22.11.2024 along with detailed order in GSTIN 33AAGCB7150H1ZV/
2021-22 dated 22.11.2024, for the tax period APR 2020 -MAR 2021 and
quash the same or pass such further or other orders as it may deem fit and
proper in the facts and circumstances of this case and render justice.

For Petitioner
in both petitions : Mr.B.Syed Abdul Wakeel

For Respondent
in both petitions : Mrs.K.Vasanthamala, GA,

COMMON ORDER



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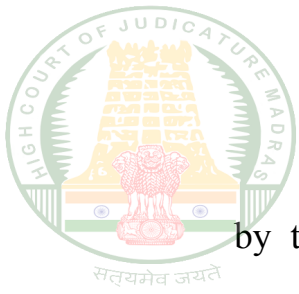
The learned counsel for the petitioner seeks leave of this Court to withdraw this petition and with regard to the same, he had made an endorsement in the case bundles. Further, he requests this Court to grant liberty to the petitioner to file an appeal against the assessment order.

2. In view of the above, these writ petitions are dismissed as withdrawn. While dismissing these petitions, this Court grants liberty to the petitioner

i) to file an appeal, against the assessment order dated 21.02.2025 (challenged in WP.No.32069 of 2025), within a period of 2 weeks from the date of receipt of copy of this order, subject to the payment of 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount)

ii) to file an appeal, against the assessment order dated 22.11.2024 (challenged in WP.No.32075 of 2025), within a period of 2 weeks from the date of receipt of copy of this order, subject to the payment of 10% of the interest and penalty to the respondent.

In such case, the Appellate Authority shall consider the said appeal filed



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by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation. No cost. Consequently, the connected miscellaneous petition is also closed.

28.08.2025

Speaking/Non-speaking order
Index : Yes / No
Neutral Citation : Yes / No
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To

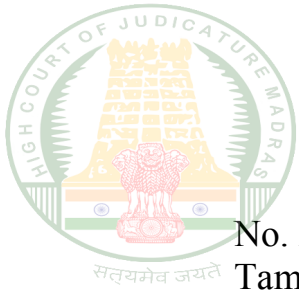
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Indian Bank,

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No. 2. Rajaji Salai,
Tambaram West 600 045.

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KRISHNAN RAMASAMY.J.,

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