



WEB COPY

WP No. 32087 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 29-08-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 32087 of 2025**

**AND**

**WMP NO. 35971 OF 2025, WMP NO. 35972 OF 2025**

M/s.Namratha Enterprises,  
Rep by its Proprietor,  
Mr.ROOPCHAND BOTHRA,  
No.3, Sadayankuppam Village Road,  
Manali, Chennai 600 103.

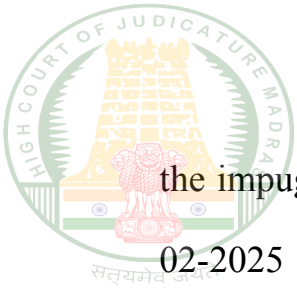
Petitioner(s)

Vs

The State Tax Officer (FAC),  
(formerly Known As The Commercial Tax Officer)  
Vallalar Nagar, Assessment Circle,  
Room No.218, II Floor,  
Integrated Commercial Taxes Offices Building,  
Elephant Gate Bridge Road, Chennai- 600 003.

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 relating to



the impugned order in Reference No.ZD 330 225 265 5976/2020-21 dated 26-02-2025 passed by the Respondent and the consequential Rejection order bearing Reference No. ZD 330 825 040 853B/2020-21 dated 05-08-2025 passed by the respondent, and quash the same as arbitrary, illegal.

For Petitioner(s): M/s.V.Vijayalakshmi

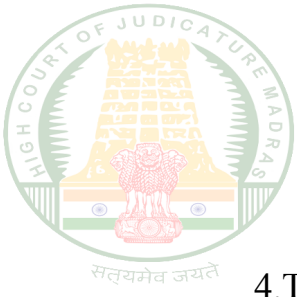
For Respondent: Mr.T.N.C.Kaushik  
Additional Government Pleader (T)

### **ORDER**

This writ petition has been filed by the petitioner challenging the impugned assessment order dated 26.02.2025 and the impugned rectification order dated 05.08.2025, passed by the respondent relating to the Tax Period 2020-21.

2.Mr.T.N.C.Kaushik, learned Additional Government Pleader (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.

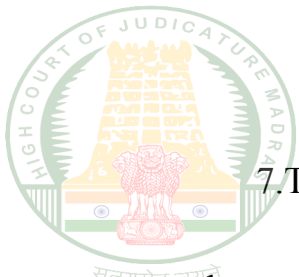


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4. Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, learned counsel appearing for the petitioner intend to file appeal and hence, he seeks leave of this Court to withdraw this writ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

5. Learned Additional Government Pleader 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 Additional Government Pleader 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 orders 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 and impugned rejection order dated 05.08.2025, considering the submissions made by the petitioner, this Court is inclined to grant liberty to file appeal against the impugned orders.

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

(i) The petitioner is at liberty to file appeal against the impugned orders 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**

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No

To

The State Tax Officer (FAC),  
(formerly Known As The Commercial  
Tax Officer) Vallalar Nagar,  
Assessment Circle, Room No.218,  
II Floor, Integrated Commercial Taxes  
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**KRISHNAN RAMASAMY J.**

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