



WEB COPY



W.P.No.31958 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31958 of 2025
& W.M.P.Nos.35789 & 35790 of 2025

M/s.Raj Shree Printers,
Rep By Its Proprietary
Soundararajan Bhuvaneswari,
No.18, 18-1, Thodarayan Kovil Street,
Matheena Nagar, Kovaipudur,
Coimbatore-641 042

... Petitioner

Vs.

The Deputy State Tax Officer
Perur Assessment Circle,
Coimbatore-18.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the respondent in GSTIN 33FBOPB9358C1ZL/ 2020-21 dated 15.11.2024 and the consequential order passed in rectification proceeding in GSTIN 33FBOPB9358C1ZL/ 2020-21 dated 14.03.2025 and quash the same



WEB COPY



W.P.No.31958 of 2025

For Petitioner : Mr.P.V.Sudakar For Mr.B.Raveendran

For Respondent : Mrs.K.Vasanthamala, GA

ORDER

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 bundle. 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 In view of the above, this writ petition is dismissed as withdrawn. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal, against the assessment order dated 14.03.2025, 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). In such case, the Appellate Authority shall 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



W.P.No.31958 of 2025

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

nsa

To

The Deputy State Tax Officer
Perur Assessment Circle,
Coimbatore-18.



WEB COPY



W.P.No.31958 of 2025

KRISHNAN RAMASAMY.J.,

nsa

W.P.No.31958 of 2025
& W.M.P.Nos.35789 & 35790 of 2025

28.08.2025