



W.P.No.31969 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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Dated : 25.08.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31969 of 2025
& W.M.P.Nos.35803 & 35806 of 2025

Gurumadhavan Jewellery Works,
Rep. by its Proprietor,
Sivasubramaniam R,
6/127, Marakkottai, Omalur,
Salem, Tamil Nadu - 636 305.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Omalar Assessment Circle,
Salem Zone-2, Salem Division.

... Respondent

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 respondent herein in GSTIN/33BBKPS5086A1ZN/2017-18 in FORM GST DRC-07 in Order reference No.ZD3302250202129 dated 03.02.2025 and quash the same.

For Petitioner : Ms.Siri Chandana.K



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For Respondent : Ms.P.Selvi,
Government Advocate (T)

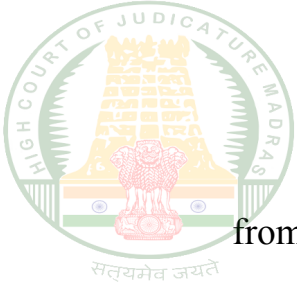
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ORDER

When the matter is taken up for hearing, learned counsel for the petitioner submitted that though this writ petition is filed to quash the impugned order dated 03.02.2025, the petitioner is willing to restrict his relief to the extent of granting liberty to file an appeal against the aforesaid impugned order.

2. Learned Government Advocate appearing for the respondent submitted that this Court may grant liberty to the petitioner on any terms.

3. Considering the submission made by the learned counsel for the petitioner, this writ petition is dismissed and liberty is granted to the petitioner to file an appeal, against the impugned order dated 03.02.2025, before the concerned Appellate Authority, subject to the payment of 20% of the disputed tax amount (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount) within a period of two weeks



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from the date of receipt of a copy of this order. Upon production of

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proof for the payment of said amount, 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 pressing for limitation. No costs. Consequently, the connected miscellaneous petitions are also closed.

25.08.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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To

The Assistant Commissioner (ST),
Omalur Assessment Circle,
Salem Zone-2, Salem Division.



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KRISHNAN RAMASAMY.J.,

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