IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.09.2025

CORAM

THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No.33189 of 2025
and
WMP Nos.37312 and 37313 of 2025

M/s.Graced Retails,
Represented by its Proprietor,
Charles Elango John,
No:1A, Block-C,
The Canopy Ground Floor,
Mahendra World City,
Chengalpattu-603 002. : Petitioner

Vs.

The State Tax Officer,
Chengalpattu Assessment Circle,
Station:No.16A, 1st Floor, 1st Main Road,
Anna Nagar,
Chengalpattu-603 001. : Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari calling for the impugned order dated 07.02.2025 in Order-in-Original No.GSTIN:33AAAPE6556F1Z3/2020-21 issued by the respondent and quash the same as illegal and arbitrary.

For Petitioner : Mr.S.Prabakaran

For Respondents : Mr.P.Selvi
Government Advocate

ORDER

The challenge in this Writ Petition is to the order passed by the respondent passed in Order-in-Original No.GSTIN:33AAAPE6556F1Z3/2020-21 dated 07.02.2025 and to quash the same.

2. At this juncture, Mr.S.Prabakaran, learned counsel appearing for the petitioner would submit that challenging the order passed by the respondent dated 07.02.2025, petitioner seeks liberty to file an Appeal before the appellate authority, along with payment of 10% of the tax as pre-deposit for filing the Appeal.

2.1 The learned counsel for petitioner placed reliance upon the recent judgment of this Court in the case of **M/s.Annai Medicals v. The Deputy Commissioner (Commercial Tax) (FAC) and another** ***in W.P.No.22478 of 2025 dated 24.06.2025,*** to submit that this Court has remanded the matter back in similar circumstances subject to payment of 10% of the disputed taxes in addition to the statutory deposit of 10% of the tax already paid by the petitioner at the time of filing Appeal. Agreed to by the learned Government Advocate for the respondent.

3. In view thereof, the writ petition stands disposed of with the following directions consented by the learned counsel on both sides:

i) It is open to the petitioner to file an appeal before the appellate authority.

ii) If any such appeal is filed, the delay is condoned, subject to the condition that the petitioner deposits 10% of the disputed tax in addition to the statutory deposit of 10% of the tax to be paid by the petitioner at the time of filing Appeal within a period of two weeks from the date of uploading of order copy without waiting for the receipt of certified copy.

ii) Thereafter, the Appellate Authority, upon verification of proof with regard to the payment of 10% of the disputed tax made by the petitioner, is directed to admit and entertain the Appeal and dispose of the same in accordance with law.

iii) If there is any recovery by way of attachment of Bank account or garnishee proceedings, the same shall be lifted/withdrawn on complying with the above condition viz., payment of 10% of the disputed taxes.

4. No costs. Consequently, connected Miscellaneous Petitions are closed.

12.09.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
mrn

To
The State Tax Officer,
Chengalpattu Assessment Circle,
Station:No.16A, 1st Floor, 1st Main Road,
Anna Nagar,
Chengalpattu-603 001.

MOHAMMED SHAFFIQ, J.

(mrn)

W.P.No.33189 of 2025

12.09.2025