



WEB COPY



W.P.No.31760 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 10.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.31760 of 2024
& W.M.P.Nos.34516 & 34517 of 2024

Arulappan Mariakasirajan
sole proprietor of Tvl.Annai Weighing System
No.49/ 30 Nyniappan street chennai,
Tamil Nadu- 003.

... Petitioner

Vs.

The Assistant Commissioner (ST)
Moore Market assessment circle chennai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records leading to the
issuance of assessment order bearing reference no.
33ALMPM1797K1ZK /2018-19 dated 04.04.2024 passed by the
Respondent herein and quash the same

For Petitioner : Ms.S.P.Sri Harini

For Respondent : Ms.Amirta Poonkodi Dinakaran, GA



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ORDER

This writ petition has been filed challenging the impugned assessment order dated 04.04.2024.

2. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal.

3. Further, he would submit that he is willing to pay 20% of the disputed tax amount, i.e., 10% towards statutory pre-deposit for filign the appeal along with additional pre-deposit of 10%, to the respondent. Hence, he requests this Court to pass appropriate orders.



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4. In reply, the learned Government Advocate appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.

5. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

6. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file an appeal against the impugned assessment order dated 04.04.2024 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.



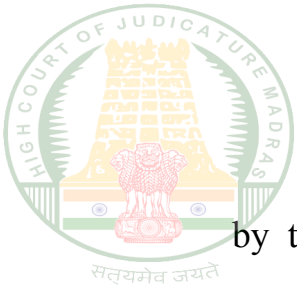
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7. Further, it was submitted that the petitioner is now willing to pay 20% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 04.04.2024, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

8. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 30 days from the date of receipt of copy of this order, subject to the payment of 20% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 10% of disputed tax amount). 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

WEB COPY providing sufficient opportunity to the petitioner, without pressing for
limitation.

10.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

The Assistant Commissioner (ST)
Moore Market assessment circle chennai



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KRISHNAN RAMASAMY.J.,

nsa

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