IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 22.08.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.No.32109 of 2025
and
W.M.P.Nos.36008 & 36010 of 2025

Tvl Omega Abrasive
Represented by its Proprietix P.Lakshmi 17
Omega Abrasives Vivekanantha 1st
CrossStreet Pallikaranai Kanchipuram
Tamil Nadu-600100. ...Petitioner

Vs

The Deputy State Tax Officer-1
Office of the Deputy Commercial Tax Officer
Medavakkam Assessment Circle, Chennai. ...Respondent

Prayer :-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records and to quash the same as arbitrary calling for the records relating to the impugned proceedings passed by the respondent in the Order vide GSTIN - 33AOVPL8811M1Z9/2019-20 dated 24.08.2024 along with consequential proceeding under section 73 of the act through Form GST DRC -07 vide reference number ZD330824221299A dated 24.08.2024 along with the Impugned Rectification order vide reference No. 33AOVPL8811M1Z9/2019-20 dated 14.02.2025 along with consequential proceeding through Form GST DRC -08 vide reference number-ZD330225135937B dated 14.02.2025 for the Assessment Year 2019-20 and to quash the same

For Petitioner : M/r.R.Hemalatha

For Respondent : Mrs.K.Vasanthamala
Government Advocate (T)

Order

Heard M/r.R.Hemalatha, learned counsel appearing for the petitioner and Mrs.K.Vasanthamala, learned Government Advocate (T) who takes notice on behalf of the respondent. With consent, the main Writ Petition is taken up for final disposal at the stage of admission itself.

2. The challenge in this Writ Petition is to the order passed by the respondent dated 24.08.2024 along with consequential proceeding under section 73 of the Act dated 24.08.2024 and Rectification order dated 14.02.2025 along with consequential proceeding through Form GST DRC-08 dated 14.02.2025 for the Assessment Year 2019-20 and to quash the same

3. The learned counsel for the petitioner would submit that though this Writ Petition is filed by the petitioner for a larger relief, i.e. seeking quashment of the orders passed by the respondent dated 24.08.2024 14.02.2025, the learned counsel states that now the petitioner has confined her relief and she would be satisfied if liberty is granted to her to file an Appeal as against the impugned orders and prays for appropriate direction in this regard and that the petitioner is also willing to deposit 5% of the disputed tax, in the event, the petitioner is granted liberty to file Appeal. The learned counsel for the petitioner also made an endorsement indicating that the petitioner is willing to pay 5% of the disputed tax to the respondent-Department.

4. The learned Government Advocate for the respondent would submit that the relief now sought for by the learned counsel for the petitioner may be considered, however, subject to certain terms.

5. Taking into considerations of the submission made by the learned counsel for the petitioner and the learned Government Advocate for respondent, this Court is inclined to grant liberty to the petitioner to approach the Appellate Authority challenging the orders passed by the respondent herein by way of an Appeal and agitate their rights, but the same is subject to deposit of 5% of the disputed tax, over and above 10% of the statutory pre-deposit to be made by the petitioner at the time of filing the Appeal.

6. Accordingly, this Court is inclined to pass/issue the following orders/directions:-

i) The petitioner is at liberty to approach the Appellate Authority by way of Appeal challenging the assessment order passed by the respondent dated 24.08.2024 and also the order passed in the Rectification Petition dated 14.02.2025 by complying with statutory pre-deposit of 10% in filing Appeal, and in addition to the same, the petitioner is directed to deposit 5% of the disputed tax within a period of two weeks days from the date of receipt of a copy of this order.

ii) Upon production of proof with regard to the payment made by the petitioner, the Appellate Authority is directed to take up the Appeal on record, if it is otherwise in order, and shall dispose of the same in accordance with law.

7. In the result, the Writ Petition is dismissed with liberty as stated supra. No costs Consequently, connected Miscellaneous Petitions are closed.

22.08.2025

sd

Index : yes/no
Neutral Citation : yes/no

To

The Deputy State Tax Officer-1
Office of the Deputy Commercial Tax Officer
Medavakkam Assessment Circle, Chennai.

Krishnan Ramasamy,J.,

sd

W.P.No.32109 of 2025

22.08.2025