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W.P.No.35604 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.No.35604 of 2025
and W.M.P.No.39844 of 2025**

M/s.M R H Enterprises,
Represented by its Proprietor,
Sundaramurthi Hari Ram Manikam Raja,
New No.51/1, Old No.36/1,
1st Floor Pari Street,
Choolaimedu,
Chennai-600 094.

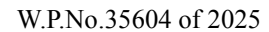
... Petitioner

Vs.

1. The Deputy Commissioner (ST),
GST Appeals, Chennai-1,
No.1, PAPJM Buildings (Annex),
Third Floor,
Greaves Road,
Chennai-600 006.

2.The Assistant Commissioner (ST),
MMDA Assessment Circle,
Egmore Taluk Office, 2nd Floor,
No.88, Mayor Ramanathan Salai,
Spurtank Road,
Chetpet, Chennai-600 031.

... Respondents





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3. The admitted position of the case is that there is a marginal delay of 2 days in filing the appeal before the First Respondent against the order passed by the Second respondent dated 15.02.2025. The Petitioner has filed an appeal on 17.06.2025 before the First Respondent against the order passed by the Second Respondent. Considering the fact that there is only a marginal delay of 2 days in filing the appeal, I am inclined to dispose of this writ petition by directing the First Respondent/Deputy Commissioner to take the appeal on record subject to the Petitioner depositing another 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order, since the Petitioner has already paid 10% of the disputed tax.

4. In case the Petitioner complies with the above stipulations, the bank attachment of the Petitioner shall stand lifted.

5. In case the Petitioner fails to comply with any of the conditions



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stipulated above, the Respondents are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

6. This Writ Petition is disposed of with the above observations. No costs. Consequently, connected miscellaneous petition is closed.

23.09.2025

NCC: Yes / No
Index : Yes / No
Speaking Order : Yes / No

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To

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C.SARAVANAN, J.

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