



W.P. No. 38792 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 38792 of 2025

and

W.M.P. Nos. 43400 and 43401 of 2025

M/s. Abinesh Cashews,
Represented by its Proprietor,
R. Venkatesan

... Petitioner

Vs.

The State Tax Officer (ST),
Office of the Commercial Tax Officer,
Panruti Town Assessment Circle,
Cuddalore, Tamil Nadu.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent herein in its impugned order in GSTIN:33AQHPV9264E1ZH / 2020-2021 dated 12.02.2025 along with the consequential order in Form DRC-07 bearing Reference No.ZD330225114536Q dated 12.02.2025 for the period 2020-21 and quash the same.

For Petitioner : Mr. R. Hemalatha
For Respondent : Mrs. K. Vasanthamala,
Government Advocate



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ORDER

WEB COPY Mrs. K. Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. Having heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, I record the submissions of both parties that the Petitioner may work out the appellate remedy against the impugned Assessment Order dated 12.02.2025 before the Appellate Authority, subject to the Petitioner depositing 50% of the disputed tax.

4. Recording the submissions of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, the Writ Petition stands disposed of by permitting the Petitioner to file an appeal within a period of 30 days from the date of receipt of this order, together with a pre-deposit of 50% of the disputed tax confirmed vide impugned order dated 12.02.2025. In case such



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an appeal is filed along with the said pre-deposit, the Appellate Authority shall consider the same and dispose of the appeal on merits in accordance with law.

5. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

13.10.2025

Index : Yes / No
Neutral Citation : Yes / No
AT

To
The State Tax Officer (ST),
Office of the Commercial Tax Officer,
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C.SARAVANAN, J.

AT

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