IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.No.47968 of 2025
and
W.M.P.Nos.53558 and 53559 of 2025

Tvl.SGS Detergent Private Limited,
Rep by its Managing Director Mr.S.G.Sekar,
No.95, 96 Rajiv Nagar, Second Main Road,
Pallikuppam, Chennai-77. ... Petitioner

-Vs-

1.The Deputy State Tax Officer-1,
Thiruverkadu Assessment Circle
No.12, Azhagiri Street,
Thenpazhani Nagar,
Kolathur, Chennai – 99.

2. The Appellate Deputy Commissioner,
GST-Appea-II
No.1, Greams Road, 2nd Floor,
Chennai-6.

3. The Deputy Commissioner [ST] FAC
Poonamalle Zone,
Chennai-123.

4. The Sub-Registrar,
Kuntrathur. ….Respondents

Prayer:- Writ Petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorarified Mandamus, to call for the records on the files of the 3rd respondent in proceedings GSTIN:33AADCS0539C2ZV/G1-TVKD/2023 dated 11.09.2023 quash the same is illegal invalid and without authority of law and direct the 3rd respondent to remove the attachment proceedings in Doc.No.18796/2014 dated 14.10.2025 issued to the 4th respondent.

For Petitioner : Mr.D.Vijayakumar
For Respondents : Ms.Amirtha Poonkodi Dinakaran, Government Advocate

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ORDER

At the time when this case came up for admission on 08.12.2025, it was adjourned for the respondent to obtain suitable instructions as to whether any order has been passed by the Appellate Authority in the appeal filed by the petitioner on 02.03.2021 against the Assessment Order dated 04.12.2020 in ASMT-15 passed for the tax period 2017-2018 to 2019-2020.

2. On that day, the learned counsel for the petitioner informed that the petitioner was heard on 07.07.2022 in the appeal and that no orders had been passed thereafter by the Appellate Authority.

3. It is submitted by the learned counsel for the petitioner that even if an order has been passed in the appeal filed by the petitioner, the same has not been communicated to the petitioner either through the web portal or by post.

4. The learned counsel for the respondents, on the other hand, submits that an order dated 22.09.2023 has been passed by the Appellate Commisioner in the appeal of the petitioner against the aforesaid assessment order and therefore there is no merit in the present writ petition.

5. Having considered the submissions of the learned counsel for the petitioner and the learned counsel for the respondents and considering the fact that an order is said to have been passed by the Appellate Authority in appeal filed by the petitioner, liberty is given to the petitioner to workout the remedy against the aforesaid appeallate order dated 22.09.2023 in the manner known to law. The respondents shall also furnish a copy of the aforesaid appeallate order dated 22.09.2023 to the petitioner within a period of 15 days from today.

6. The Writ Petition is disposed of with the above observations. No costs. Connected W.M.Ps. are closed.

11.12.2025

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Neutral Citation : Yes/No

To
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<u>C.SARAVANAN, J.,</u>

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<u>11.12.2025</u>