



W.P.No.47079 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.47079 of 2025

and

W.M.P.Nos.52629 and 52630 of 2025

Tvl.Platinum Marketing
Rep by Proprietor
Abdul Rahman.

... Petitioner

Vs.

The State Tax Officer,
Avadi Assessment Circle,
Office of the Assistant Commissioner (ST)
Integrated Commercial Taxes Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Walltax Road,
Chennai – 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Order dated 30.12.2023 bearing reference No.ZD331223268972A issued by the Respondent for the FY 2017-18 and quash the same.

For Petitioner : Mr.Vaani Sreekant Iyer

For Respondent : Mr.C.Harsharaj
Special Government Pleader



W.P.No.47079 of 2025

WEB COPY

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the Order dated 30.12.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 27.10.2023 wherein the Petitioner was called upon to appear for personal hearing. The Petitioner filed a reply to the Notice dated 30.08.2023 in ASMT – 10 on 07.11.2023.

4. The learned counsel for the Petitioner submits that the Petitioner may be given an opportunity to redress the grievance against the impugned order dated 30.12.2023 before the Appellate Authority, as the time limit prescribed to file an appeal against the impugned order dated 30.12.2023 has expired.



W.P.No.47079 of 2025

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

6. Following the consistent view taken by this Court under similar circumstances, this Writ Petition is disposed of by giving liberty to the Petitioner to file an Appeal before the Appellate Authority against the impugned order subject to the Petitioner depositing the entire disputed tax liability 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.

7. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal filed by the Petitioner on merits on its own turn without further reference to the aspect of limitation.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.



W.P.No.47079 of 2025

9. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

10. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

04.12.2025

Neutral Citation: Yes / No
jas

To:

The State Tax Officer,
Avadi Assessment Circle,
Office of the Assistant Commissioner (ST)
Integrated Commercial Taxes Building,
Chennai North Division,
No.32, Elephant Gate Bridge Road,
Walltax Road,
Chennai – 600 003.



WEB COPY



W.P.No.47079 of 2025

C.SARAVANAN, J.

jas

W.P.No.47079 of 2025
and
W.M.P.Nos.52629 and 52630 of 2025

04.12.2025