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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 49447 of 2025
and W.M.P. Nos.55242 & 55245 of 2025

Lawrence Vedamuthu
Proprietor of Aaron Iron Traders,
481/3C, Kondayampalayam Road,
Keeranatham, Coimbatore- 641 035.

..Petitioner(s)

Vs

Assistant Commissioner (ST),
Saravanampatti West Circle,
Coimbatore- 18.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent leading to the issuance of Impugned Order dated 24.04.2025 vide Ref No ZD330425182624D/ 2022-2023 passed by the Respondent and quash the same as arbitrary, unlawful, and violative of principles of natural justice, and consequently hold that the Petitioner is entitled to Input Tax Credit availed for the Financial Year 2022-2023.

For Petitioner(s): Mr.Sathyanarayana AG

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader

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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.The Petitioner is before this Court against the impugned order dated 24.04.2025. The impugned order has preceded a notice in DRC-01 dated 12.12.2024. The Petitioner has also replied to the same by replies dated 14.11.2024 and 24.12.2024.

4.The impugned order is a detailed and reasoned order passed after considering the replies filed by the Petitioner. No procedural irregularity noticed in the procedure adopted while passing the impugned order. Therefore, on this ground also the Writ Petition cannot be entertained.

5.The Petitioner ought to have filed an appeal against the impugned order in time. However, the Petitioner failed to file the same and has now approached this Court belatedly by filing this Writ Petition on 05.12.2025.

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6.Under similar circumstances, opportunity has been given to persons like the Petitioner to file an appeal before the appellate authority within a period of thirty (30) days from the date of the order. In this case, I do not find reasons to take a different stand.

7.Under these circumstances, liberty is granted to the Petitioner to file a statutory appeal before the Appellate Authority subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

8.In case the Petitioner complies with the above stipulations, the Appellate Authority is directed to pass an order in appeal on merits without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9.It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in

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arrears of any other amount barring the amount demanded under the impugned Order.

10.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.

11.Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

18-12-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
GSA

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To

Assistant Commissioner (ST),
Saravanampatti West Circle,
Coimbatore- 18.

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C.SARAVANAN, J.

GSA

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