



WEB COPY

Writ Petition No.20797 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

Writ Petition No.20797 of 2026

and

W.M.P.Nos.22426 & 22433 of 2026

Madras Electrical & Data Solutions,
Represented by its Proprietrix,
Mrs.Chandrakala,
No.236, Govindhappa Street, Seven Wells,
Chennai, Tamil Nadu-600 001.

..Petitioner

Vs

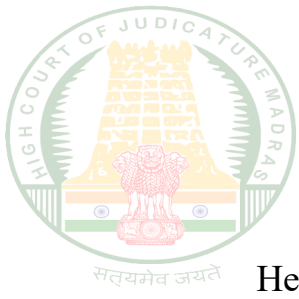
The Assistant Commissioner (ST),
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Room No. 304, 3rd floor,
Elephant Gate Bridge Road,
Vepery, Chennai -600 003.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of writ of Certiorari, calling for the records on the files of the learned respondent herein in GSTIN/33AGWPC0582H1ZD/2021-22 in FORM GST DRC-07 in Order Reference No. ZD331225455447C dated 30.12.2025 and quash the same.

For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Ms.G.Dhana Madhri
Government Counsel



ORDER

Heard both sides.

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2.The petitioner suffered an assessment order at the hands of the respondent. The order was passed on **30.12.2025**. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty (30) days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 25% of the disputed tax amount as pre-deposit. Upon the petitioner remitting 25% of the pre-deposit amount and filing appeal within the stipulated time, the attachment made in the petitioner's bank account shall stand lifted. If the petitioner fails to remit the pre-deposit amount and/or file an appeal within thirty (30) days as mentioned above, the benefit of this order shall stand recalled automatically.

This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

29-05-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

gm/maya



To

The Assistant Commissioner (ST),
Broadway Assessment Circle,
No.32, Integrated Commercial Taxes
Office Complex, Room No. 304, 3rd floor,
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G.R.SWAMINATHAN, J.

gm/maya

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