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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

Writ Petition No. 20782 of 2026

and

W.M.P.Nos.22408 & 22409 of 2026

SHREE THAANVI TRADERS
represented by its Proprietor,
Lokesh Prabhu,
No.48, Gnanamurthy Nagar Main Road,
Ambattur, Chennai- 600 053.

..Petitioner

Vs

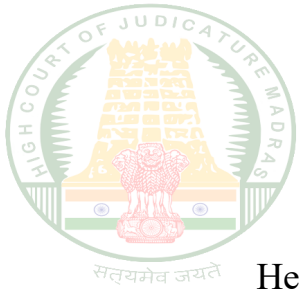
The Assistant Commissioner (ST),
Ambattur Assessment Circle,
Nos.322 & 325, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai – 35.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order bearing Reference No.ZD331225330550X/FY 2021-2022, dated 22.12.2025 passed by the respondent under Section 73 of the TNGST Act, 2017 and quash the same, and consequently direct the respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the petitioner and permitting the petitioner to submit all supporting documents.

For Petitioner : Mr.T.Suresh

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 22.12.2025. 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 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)
Ambattur Assessment Circle,
Nos. 322 & 325, 3rd Floor,
Integrated Commercial Taxes Building,
Nandanam, Chennai – 35.

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Writ Petition No.20782 of 2



G.R.SWAMINATHAN, J.

gm/maya

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