Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43411 of 2026
and W.M.P.Nos.48727 & 48728 of 2026

CNR: {HCMA012261962026}

Tvl SRI LAXMI NARAYANAN ENGINEERING
Rep Proprietor Dhanaraj Jayakumar,
No 251/1 8-5, BMR Estate,
Tass Industrial Avenue,
Ambattur,
Chennai-600098.

..Petitioner(s)

Vs

The State Tax Officer
Pattaravakkam Assessment Circle,
Integrated Commercial Taxes Building
No.3/109, Bangalore
Theni Highway
Nazarathupettai
Chennai -600123.

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for records of the impugned Order 1 dated 28.02.2025 with Ref No. ZD3302252987254 and Order 2 dated 11.08.2025 with Ref No.ZD330825105617D, GSTIN 33AIBPJ5807FIZO April 2020- March 2021on the file of the respondent and quash.

For Petitioner(s): Mohamed Kamal.R.A

For Respondent(s): Mr.B.Sivaraman,
Government Advocate (T)

ORDER

The present Writ Petition has been filed challenging the order dated

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28.02.2025 & 11.08.2025 respectively, passed by the respondent.

2. Heard the learned counsel appearing for the petitioner and the learned Government Advocate (Taxes) appearing for the respondent, and perused the materials available on record.

3. On a perusal of the impugned orders, it is seen that a detailed order was passed on merits after affording a sufficient opportunity of personal hearing to the petitioner. Though the petitioner contends that the impugned orders came to be passed without considering the submissions made on their behalf, such a factual dispute cannot be adjudicated in a writ proceedings. The appropriate remedy available to the petitioner is to file a statutory appeal before the Appellate Tribunal and not to invoke the extraordinary jurisdiction of this Court under Article 226 of the Constitution of India. Hence, this Court is not inclined to entertain this Writ Petition.

4. At this juncture, learned counsel for the petitioner seeks leave of this Court to file a statutory appeal. He further submits that the petitioner is ready and willing to pay an additional sum of Rs.50,000/- of the disputed tax amount over and above the statutory pre-deposit of 10%, which required for filing the appeal. He has also made an endorsement that effect in the case bundle.

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5. In view of the above, this Writ Petition is dismissed with a liberty to the petitioner to file an appeal before the appellate authority, subject to the condition that the petitioner pays an additional sum of Rs.50,000/- of the disputed tax amount over and above the mandatory statutory pre-deposit of 10%, within a period of two (2) weeks from the date of receipt of a copy of this order. Upon fulfillment of this condition, the Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, as expeditiously as possible. No costs. W.M.P.No.48727 of 2026 filed to dispense with the production of original impugned order, is allowed. Consequently, W.M.P.No.48728 of 2026 stands closed.

29-10-2026

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

VM

To:

The State Tax Officer
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Integrated Commercial Taxes Building
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KRISHNAN RAMASAMY, J.

VM

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