Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42697 & 42702 of 2026

CNR:{HCMA012337462026}

AND

WMP NO. 47991 & 47989 OF 2026

Ms Venus Kitchen
Rep by its Proprietor
Mr Antony Silvester Boniface Brighton
50, Marvel River View Country,
Marriamman Kovil Street,
Manapakkam, Chennai-16

..Petitioner(s) in both petitions

Vs

1. Deputy Commercial Tax Officer-II
   Office of the State tax Officer (ST),
   Nandambakkam Assessment Circle,
   Integrated Commercial Taxes and Registration
   Department, Room No.310 3rd Floor,
   Nandanam, Chennai-600 035

2. The Assistant Commissioner ST,
   Nandambakkam Assessment Circle
   Integrated Commercial Taxes and Registration
   Department, Nandanam Chennai-35

..Respondent(s) in both petitions

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus,

calling for records pertaining to the order dated 28.02.2025 passed by the 1st Respondent Reference No. ZD330225302769F and quash the same

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and further direct the 1st respondents to re-do the assessment afresh after providing an opportunity to personal hearing as per the provisions of the GST Act

calling for the records pertaining to the proceedings dated 29.12.2023 and subsequent order dated 29.12.2023 and subsequent order dated 29.12.2023 bearing Reference No ZD331223260704P passed by the Respondent and quash the same and further direct the Respondents to re-do the assessment afresh after providing an opportunity to personal hearing as per the provisions of the TNGST act as this Honble Court

For Petitioner(s): Mr.Prajoy J

For Respondent(s): Mr.B.Sivaraman, GA

Order

These writ petitions have been filed challenging the orders dated 28.02.2025 & 29.12.2023 passed by the respondent.

2. Mr.B.Sivaraman, learned Government Advocate, takes notice on behalf of the respondent.

3. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

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4. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file appeals against the impugned assessment orders. Therefore, though he had sought for larger relief in these petitions, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file the appeals.

5. Further, he would submit that the petitioner is ready and willing to pay 10% of the disputed tax amount as additional deposit, over and above the statutory pre-deposit to the respondent in each petitions. Hence, he requests this Court to pass appropriate orders.

6. In reply, the learned counsel appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal on terms.

7. Heard the learned counsel for the petitioner and the learned counsel for the respondent and also perused the materials available on record.

8. In the cases on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file appeals against the impugned assessment orders dated 28.02.2025 & 29.12.2023 passed by the respondent and

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he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeals against the impugned assessment orders since it will be sufficient to meet out the case of the petitioner.

9. Further, it was submitted that the petitioner is ready and willing to deposit 10% of the disputed tax amount as additional deposit, over and above the statutory pre-deposit, to the respondent in each petitions.

8. Therefore, though these petitions have been filed challenging the impugned assessment orders dated 28.02.2025 & 29.12.2023, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petitions by granting liberty to the petitioner to file appeals against the said orders.

9. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

10. While dismissing these petitions, this Court grants liberty to the petitioner to file appeals against the impugned assessment orders before the concerned Appellate Authority, subject to the payment of additional deposit of 10%, over and above the statutory pre-deposit, to the respondent, in each

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petitions, as agreed by the petitioner, within a period of 4 weeks from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider and dispose of the said appeals, on its own merits and in accordance with law, after providing sufficient opportunity to the petitioner, without pressing for limitation.

28-10-2026

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

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To

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