Order QR

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42826 of 2026

CNR:{HCMA012450252026}

AND

WMP Nos. 48142 & 48144 of 2026

M/S.Sri Sinivasaa Maligai,
Rep. by its Proprietor,
Manakaran Srinivasan,
No. 1/3, Bazaar Street, Thammampatty Salem,
Tamil Nadu - 636113.

..Petitioner(s)

Vs

State Tax Officer
Office of the Commercial Tax Office,Attur
(Rural), Salem, Tamil Nadu.

..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 the records on the files of the respondent in the impugned order in GSTIN 33BPDPS8720Q1Z9/2020-21 dated 20.02.2025 along with consequential order in Form GST DRC-07 bearing a Ref No.ZD330225209791M dated 20.02.2025 for the tax period April 2020 to March 2021, quash the same as being contrary to the provision of CGST Act, 2017.

For Petitioner(s): Mr.S.Rajendran

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (T)

ORDER

The present Writ Petition has been filed challenging the assessment order dated 20.02.2025 passed by the respondent.

https://www.mhc.tn.gov.in/judis

WEB COPY

2. The learned counsel for the petitioner submits that although the petitioner filed a detailed reply to the show cause notice, the same was not properly considered by the respondent. However, he seeks leave of this Court to file a statutory appeal. He further submits that the petitioner is ready and willing to pay an additional 10% 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.

3. In response, the learned Additional Government Pleader (Taxes) appearing for the respondent submits that the impugned order was passed only after duly considering the reply filed by the petitioner. He further submits that if the petitioner is aggrieved by the said order, the proper course of action is to file a statutory appeal before the Appellate Authority, and not to invoke the writ jurisdiction of this Court.

4. Considering the facts and circumstances of the case and the submissions made on either side, this Court is of the view that the impugned assessment order was passed only after considering the reply filed by the petitioner. Consequently, this Court is not inclined to entertain this Writ Petition and the same is dismissed. However, liberty is granted to the petitioner to file an appeal before the appellate authority, subject to the condition that the

https://www.mhc.tn.gov.in/judis

WEB COPY

petitioner pays an additional 10% 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.48142 of 2026 filed to dispense with the production of original impugned order is allowed. Consequently, W.M.P.No.48144 of 2026. stands closed.

28-10-2026

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

VM

To:

State Tax Officer
Office of the Commercial Tax Office,Attur
(Rural), Salem, Tamil Nadu.

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY J.

VM

WP No. 42826 of 2026

28-10-2026

https://www.mhc.tn.gov.in/judis