Order QR

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44150 & 44153 of 2026

CNR:{HCMA012495192026}

AND

WMP NO. 49520, 49522, 49525 & 49526 OF 2026

Tvl Harrsha Infra Cons Private Limited
Represented by its Authorised signatory V sriram
No.5/233, First Floor, 7 Street,
Sitaraman Avenue, Chennai 600 115.
GSTIN 33AADCH2890P1Z6

..Petitioner(s) in both petitions

Vs

The State Tax Officer Commercial Tax Officer
Office of the Commercial Tax Officer,
Koyambedu Assessment Circle, Station 5 Floor,
No.1, PAJAM Annexure Building, Greams Road,
Chennai 600 006.

..Respondent(s) in both petitions

Common Prayer:

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

calling for the records of the impugned proceedings of the Respondentin GSTIN 33AADCH2890P1Z6/2021-22 dated 13.10.2025 along with its consequential impugned Summary Order in Form GST DRC-07 vide ReferenceNo. ZD3310251064414 dated 13.10.2025 for the Tax Period April 2021 March2022 and quash the same

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

WEB COPY

calling for the records of the impugned proceedings of the Respondent in GSTIN 33AADCH2890P1Z6/2019-2020 dated 05.02.2026 alongwith its consequential impugned Summary Order in Form GST DRC-07 vide ReferenceNo. ZD3302260340505 dated 05.02.2026 for the Tax Period April 2019 March 2020 and quash the same

For Petitioner(s): Mr.Kowsickvel.S

For Respondent(s): Ms.Amirta Poonkodi Dinakaran, AGP

Common Order

These writ petitions have been filed challenging the orders dated 13.10.2025 & 05.02.2026 passed by the respondent.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader, 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.

4. When this matter was taken up for hearing, though the learned counsel for the petitioner made elaborate arguments, he, subsequently, admitted that the impugned orders was passed after providing sufficient opportunities and thus,

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

WEB COPY

he seeks liberty of this Court to file appeals against the said impugned assessment orders. Further, he would submit that the petitioner is ready and willing to pay 5% 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.

5. 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.

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

7. In the case on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file appeals against the impugned orders dated 13.10.2025 & 05.02.2026 passed by the respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file an appeal against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

8. Therefore, though this petition has been filed challenging the impugned orders dated 13.10.2025 & 05.02.2026, considering the submissions made by

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

WEB COPY

the petitioner, this Court is inclined to dismiss the present petitions by granting liberty to the petitioner to file appeals against the impugned assessment orders.

9. Accordingly, these writ petitions are dismissed. No costs. Consequently, the miscellaneous petitions in WMP.Nos.49522 & 49526 of 2026 are closed and the miscellaneous petitions in WMP.Nos.49520 & 49525 of 2026, which have been filed to dispense with the production of original assessment order, are ordered.

10. While dismissing these petition, this Court grants liberty to the petitioner to file appeals before the concerned Appellate Authority, subject to the payment of 5% of the disputed tax amount as additional deposit, over and above the statutory pre-deposit, to the respondent, in each petitions, within a period of 4 weeks from the date of receipt of copy of this order. In such case, the Appellate Authority shall consider the said appeals, on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

30-10-2026

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

nsa

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

WEB COPY

To

The State Tax Officer Commercial Tax Officer
Office of the Commercial Tax Officer,
Koyambedu Assessment Circle,
Station 5 Floor, No.1,
PAJAM Annexure Building, Greams Road,
Chennai 600 006.

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

WEB COPY

KRISHNAN RAMASAMY J.

nsa

WP No. 44150 & 44153 of 2026

30-10-2026

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