Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43793 of 2026

CNR:{HCMA012516492026}

AND

WMP NO. 49143 & 49144 OF 2026

M/s.ARTHI SWEETS
Represented by its Proprietor,
PONMUTHAN RAJENDRAN
No.4, Veeraperumal Koil Street,
Mylapore, Chennai - 600004

..Petitioner(s)

Vs

The Assistant Commissioner (ST,)
Mylapore Assessment Circle,
Integrated Commercial Taxes and Registration
Building, Nandanam, Chennai - 600 035

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the Impugned assessment order passed on 24.07.2026 by the respondent against the Petitioners firm in GSTIN.33BSBPR8778QIZO in Reference No. ZD330726217444F for the assessment year 2023-2024 and Quash the same is illegal and principles of natural justice.

For Petitioner(s): Mr.K.M.Malarmannan

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

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Order

This writ petition has been filed challenging the order dated 24.07.2026 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 petition is 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 order was passed after providing sufficient opportunities and thus, he seeks liberty of this Court to file an appeal against the said impugned assessment order.

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.

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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 an appeal against the impugned order dated 24.07.2026 passed by the respondent and he has restricted her 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 order dated 24.07.2026, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petition by granting liberty to the petitioner to file an appeal against the impugned assessment order.

9. Accordingly, this writ petition is dismissed. No costs. Consequently, the miscellaneous petition in WMP.No.49144 of 2026 is closed and the miscellaneous petition in WMP.No.49143 of 2026, which has been filed to dispense with the production of original assessment order, is ordered.

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10. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority 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 appeal, 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

To

The Assistant Commissioner (ST,)
Mylapore Assessment Circle,
Integrated Commercial Taxes and Registration
Building, Nandanam,
Chennai - 600 035

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KRISHNAN RAMASAMY J.

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