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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43919 of 2026

CNR:{HCMA012533582026}

AND

WMP NO. 49276 OF 2026

Chandru,
Proprietor of KSRM Enterprises,
Shop No. 2, No. 4, First Floor, Sri Sai Nagar,
Madhavaram Redhills Road,
V.S. Mani Nagar,
Madhavaram, Chennai 600 060.

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST)
   Tiruvallur Zone
   Door No. 32, Integrated Commercial Taxes
   Offices Building,
   Elephant Gate Bridge Road, Vepery,
   Chennai 600 003.

2. The Commercial Tax Officer,
   Madhavaram Assessment Circle,
   Door No. 32, Room No. 105, 1st floor,
   Tiruvallur Division,
   Integrated Commercial Taxes Offices Building,
   Elephant Gate Bridge Road, Vepery,
   Chennai 600 003.

..Respondent(s)

PRAYER in WP No. 22057 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the records culminating Order reference No. ZD331125343637G dated 19.11.2025 passed by the 2nd respondent for the period April 2021 March 2022

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in GSTIN No. 33BVAPC3541E1ZC and quash the same as per se illegal.

For Petitioner(s): Mr.S.Ravichandran

For Respondent(s): Mr.P.Sethu Prabakaran
Government Advocate (T)

Order

This writ petition has been filed by the petitioner challenging the assessment order dated 19.11.2025, passed by the 2nd respondent in respect of the Financial Year 2021-22.

2.Mr.R.Sethu Prabakaran, learned Government Advocate accepts notice on behalf of the respondents.

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

4.Though larger relief has been sought for in the present writ petition, when the matter is taken up for hearing today, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, he seeks indulgence of this Court to file such appeal, as the same would suffice to redress the petitioner's grievance.

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5.Learned Government Advocate appearing for the respondents would submit that subject to the leave of this Court, this writ petition may be disposed of and the orders whichever passed by this Court will be complied with.

6.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondents and perused the materials available on record.

7.Though the petitioner has sought for a larger relief in the present writ petition, learned counsel for the petitioner would submit that the petitioner is now willing to file an appeal against the impugned assessment order dated 19.11.2025. The petitioner, therefore, seeks indulgence of this Court to file such appeal, as the same would suffice to redress the petitioner's grievance.

8.Considering the submissions made by the learned counsel for the petitioner, this Court is inclined to dismiss the present writ petition granting liberty to the petitioner to challenge the impugned assessment order before the Appellate Authority.

9.Accordingly the present writ petition stands dismissed with liberty to file appeal subject to the conditions stipulated below.

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(i) The petitioner is granted liberty to file an appeal before the concerned Appellate Authority within a period of two (2) weeks from the date of receipt of a copy of this order, subject to the payment of costs of Rs.5,000/- (Rupees Five Thousand Only) to the to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157.

(ii) Upon such filing and verification of the requisite payment, the Appellate Authority shall entertain the appeal without insisting upon the limitation aspect and consider the appeal on merits and in accordance with law, after affording the petitioner an opportunity of personal hearing.

(iii) Upon the production of proof with regard to the payment of aforesaid costs; the copy of this order and the proof for filing of the appeal, the concerned Bank is directed de-freeze of the petitioner's bank account forthwith and intimate the same to the concerned respondent.

10.The connected writ miscellaneous petition is closed. No costs.

03-11-2026

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

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KRISHNAN RAMASAMY J.

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