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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44670 of 2026
CNR:{HCMA012538122026}
Case QR
AND
WMP NO. 50169 & 50170 OF 2026

Tvl Mas Wel Techk
Rep by its Proprietor
Dharmalingam Chidambaram
14/120, Near Elforge Ltd,
Hosur, Krishnagiri - 635 109

..Petitioner(s)

Vs

Assistant Commissioner ST
Hosur South III Assessment Circle,
G Floor, Integrated Commercial Taxes Building,
Seetharam Nagar, Hosur - 635 109

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorarified Mandamus, calling for the records culminating in the order dated 12.03.2026 in ARN AD330823000407H along with its summary in Form DRC-07 dated12.03.2026 bearing reference no. ZD330326097095A issued by the respondent under section 74 of the GST Act,2017 for the FY 2019-20, quash the same

For Petitioner(s): Ms.Vaani Sreekant Iyer

For Respondent(s): Mr.R.Sethu Prabakaran, GA

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Order

This writ petition has been filed challenging the order dated 12.03.2026 passed by the respondent.

2. Mr.R.Sethu Prabakaran, learned Government Advocate, 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, she, subsequently, admitted that the impugned order was passed after providing sufficient opportunities and thus, she seeks liberty of this Court to file an appeal against the said impugned assessment order. Further, she 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. Hence, she requests this Court to pass appropriate orders.

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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 an appeal against the impugned order dated 12.03.2026 passed by the respondent and she 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 12.03.2026, 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.50170 of 2026, is closed and the

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miscellaneous petition, in WMP.No.50169 of 2026, which has been filed to dispense with the production of original impugned order, is ordered.

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

05-11-2026

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

nsa

To

Assistant Commissioner ST
Hosur South III Assessment Circle,
G Floor, Integrated Commercial Taxes Building,
Seetharam Nagar, Hosur - 635 109

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KRISHNAN RAMASAMY J.

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