Order QR

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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. 44578 of 2026

CNR:{HCMA012591562026}

Case QR

AND WMP NO. 50053 & 50054 OF 2026

M/s. Jannath Traders
Represented by Proprietor
Nazar Khan Haja Mohideen,
Plot No.5 and 6, Bharath Petrol Bunk,
Menambedu Main Road,
Mannurpet, Chennai 600050

..Petitioner(s)

Vs

The State Tax officer
Mandaveli Assessment circle,
Room 423, Integrated Building for commercial
taxes and Registration department,
South Towers, Nandanam, Chennai 35

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorarified Mandamus, calling for the records relating to the impugned order bearing Reference No. 33ABGPH9844L1ZA /2019-20 dated 29.08.2024 along with Summary Order in Form GST DRC-07 bearing Reference No. ZD330824265481B dated 29.08.2024 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19(1)(g) and 265 of the Constitution

For Petitioner(s): Ms.Drisya K

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

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Order

This writ petition has been filed challenging the order dated 29.08.2024 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 10% 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 29.08.2024 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 29.08.2024, 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.50054 of 2026, is closed and the

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miscellaneous petition in WMP.No.50053 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 10% 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

nsa

To

The State Tax officer
Mandaveli Assessment circle,
Room 423, Integrated Building for commercial
taxes and Registration department, South Towers,
Nandanam, Chennai 35

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KRISHNAN RAMASAMY J.

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