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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44357 of 2026
CNR:{HCMA012596412026}
AND
WMP NO. 49758 OF 2026

Ayesha Traders
Represented by its Proprietor M A Sirajudeen
31 1st Floor Nainar Nadar Road
Mylapore Chennai 600 004

..Petitioner(s)

Vs

Deputy State Tax Officer - I
The Commercial Tax Officer
Mandaveli Assessment Circle
O/o the State Tax Officer Integrated Commercial
Taxes Registration Department Building
Nandanam Chennai

..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 in connection with the Impugned Order passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017, in Form GST DRC-07, dated 30.12.2025, bearing Reference Number ZD331225451262S, along with its annexure dated 30.12.2025 pertaining to GSTIN 33AALPS2856D1ZN for the Financial Year 2021-22, passed by the Respondent, and quash the same

For Petitioner(s): Mr.Abdul Wajith E

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

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Order

This writ petition has been filed challenging the order dated 30.12.2025 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. 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. Hence, he 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 30.12.2025 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 order dated 30.12.2025, 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. The miscellaneous petition in WMP.No.49758 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, 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.

30-10-2026

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

nsa

To

Deputy State Tax Officer - I
The Commercial Tax Officer
Mandaveli Assessment Circle
O/o the State Tax Officer Integrated Commercial
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KRISHNAN RAMASAMY J.

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