Order QR

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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. 44470 of 2026

CNR:{HCMA012601782026}

AND

WMP NO. 49924 OF 2026

M/s.Nethaji Electricals
Represented by its Proprietor,
Parthiban Mageswaran,
No. 20, Kamban Nagar, Chetpet Road,
Kannadhasan First Street, Vandavasi,
Tiruvannamalai District,
Tamil Nadu 604408.

..Petitioner(s)

Vs

The State Tax Officer,
Inspection -III (Intelligence)
O/o the Commercial Tax Officer,
Vellore Division, No. 4, Bharathiyar Salai,
Fort Round Road, Vellore 632001.

..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 relating to the impugned proceedings passed by the respondent in the order GSTIN 33BCMPM5068F2ZG/2022-2023 dated 09.10.2024 along with the consequential proceedings under section 74 of the act issued vide FORM DRC-07 Ref. No. ZD3310240601219, dated 09.10.2024 for the financial year 2022-2023 and to quash the same

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For Petitioner(s): Ms.A.Rithika

For Respondent(s): Mr.I.Dinesh, AGP

Order

This writ petition has been filed challenging the order dated 09.10.2024 passed by the respondent.

2. Mr.I.Dinesh, 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, 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

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above the statutory pre-deposit to the respondent. Hence, she requests this Court to pass appropriate orders.

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 09.10.2024 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 09.10.2024, 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.

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9. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

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

The STATE TAX OFFICER, INSPECTION -III
(Intelligence)
O/o the Commercial Tax Officer,
Vellore Division,
No. 4, Bharathiyar Salai, Fort Round Road,
Vellore 632001.

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KRISHNAN RAMASAMY J.

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