Order QR

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 44789 of 2026

CNR:{HCMA012628782026}

Case QR

AND

WMP NO. 50285 & 50286 OF 2026

Shree Enterprises
(Represented by its proprietor Mitesh Sudhir Joshi)
No. 13/38, Errabalu chetty Street,
Broadway, Chennai, Tamil Nadu - 600001

..Petitioner(s)

Vs

The Assistant Commissioner ST
Broadway Assessment Circle,
No.32 Integrated Commercial Taxes Office
Complex, Room No.304, 3rd Floor, Elephant Gate
Bridge Road, Vepery, Chennai 600 003

..Respondent(s)

Prayer:

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Certiorari, calling for the records on the files of the Respondent herein issued vide reference no. GSTIN 33AFBPJ7219J1ZK/2019-20 along with the summary of the order in FORM GST DRC 07 vide reference no. ZD330326023124Z both dated 03.03.2026 for the tax period APR 2019 MAR 2020 and quash the same

For Petitioner(s): Mr.A.P.Karventhan, for Ms.S. Vishnupriya

For Respondent(s): Mr.B.Sivaraman, GA

https://www.mhc.tn.gov.in/judis

WEB COPY

Order

This writ petition has been filed challenging the order dated 03.03.2026 passed by the respondent.

2. Mr.B.Sivaraman, 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, 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 any amount as ordered by this Court. Hence, he requests this Court to pass appropriate orders.

https://www.mhc.tn.gov.in/judis

WEB COPY

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 03.03.2026 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 03.03.2026, 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.50286 of 2026, is closed and the

https://www.mhc.tn.gov.in/judis

WEB COPY

miscellaneous petition, in WMP.No.50285 of 2026, which has been filed to dispense with the production of the 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 a sum of Rs.5,000/- to the Principal Government Naturopathy Medical College and Hospital, Account No.7883022723, IFSC Code: IDIB000M157, within a period of 4 weeks from the date of receipt of copy of this order. Upon such payment, 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.

03-11-2026

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

nsa

To
The Assistant Commissioner ST
Broadway Assessment Circle,
No.32 Integrated Commercial Taxes Office
Complex, Room No.304, 3rd Floor, Elephant Gate
Bridge Road, Vepery, Chennai 600 003

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY J.

nsa

WP No. 44789 of 2026
AND
WMP NO. 50285 OF 2026,WMP NO. 50286 OF 2026

03-11-2026

https://www.mhc.tn.gov.in/judis