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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 45551 of 2026

Case QR

and WMP No.51136 of 2026

CNR: {HCMA012677342026}

M/s. KGR Spinning Mills Private Limited
Rep. by its Executive Director,
Govindarajan Arunkumar,
2/176, Harur Main Road, Paruthikadu,
Poovanur Post, Salem 636 122.

..Petitioner(s)

Vs

The Assistant Commissioner (ST) (FAC,)
O/o.The Assistant Commissioner,
Salem Town West Assessment Circle,
Salem 636 007.

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records relating to the impugned proceedings passed by the respondent in the order GSTIN 33AAECK3906C1Z2/ 2021-2022 Dated 22.12.2025, along with the consequential proceedings under Section 73 of the Act issued vide FORM GST DRC-07 Ref. No. ZD331225347247H dated 22.12.2025 for the financial year 2021-2022, and to quash the same.

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For Petitioner(s): Mr. A. Rithika

For Respondent(s): Mr. R. Sethu Prabakaran
Government Advocate (Taxes)

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ORDER

Though the petitioner has challenged the order passed by the respondent dated 22.12.2025, the learned counsel for the petitioner seeks leave of this Court to file a statutory appeal. She further submits that the petitioner is ready and willing to pay an additional 5% of the disputed tax amount over and above the statutory pre-deposit required for filing the appeal. She has also made an endorsement in the Court bundle to that effect.

2. The learned Government Advocate (Taxes) appearing for the respondent has no objection and agrees to the submission made by the learned counsel for the petitioner.

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3. Recording the said submissions, this Writ Petition is dismissed with liberty granted to the petitioner to file an appeal before the appellate authority, subject to the condition that the petitioner pays an additional 5% of the disputed tax amount over and above the mandatory statutory pre-deposit, within a period of four (4) weeks from the date of receipt of a copy of this order. Upon fulfillment of this condition, the Appellate Authority is directed to take the appeal on record and pass appropriate orders on merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, as expeditiously as possible. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

10-11-2026

Asi

To

The Assistant Commissioner (ST) (FAC,)
O/o.The Assistant Commissioner,
Salem Town West Assessment Circle,
Salem 636 007.

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KRISHNAN RAMASAMY, J.

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