BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 22.01.2026

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)No.1596 of 2026
& W.M.P(MD)Nos.1266 & 1267 of 2026

M/s. First Source Solutions Limited
Represented by its Authorized Signatory
Mr. Cyrus Rusi Shroff
Plot No. 41/2 and 41/3, 2nd Floor
Raja Trade Center, Bharathiya Salai Cantonment
Tiruchirappalli - 620 001.

... Petitioner

Vs.

1. The Assistant Commissioner
O/o, The Assistant Commissioner
of GST and Central Excise
Trichy I Division
No. 1, Williams Road
Cantonment, Tiruchirappalli - 620 001.

2. The Assistant Commissioner
of GST and Central Excise
Tambaram Division
No.40, Ranga Colony
Rajakilpakkam, Chennai 600 073.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned order vide DRC 07 dated 01.10.2024 in Ref. No. ZD3310240035228 passed by the 1st respondent for the year 2017 - 2018 and quash the same.

For Petitioner : Mr.Derrick Sam

For Respondent : Mr.R.Gowri Shankar

ORDER

This writ petition has been filed challenging the impugned assessment order dated 01.10.2024 passed by the 1st respondent.

2. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeal against the said impugned assessment order. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal.

3. Further, he would submit that now, the petitioner is willing to pay 10% of the disputed tax amount towards additional pre-deposit to the respondent while filing the appeal. Hence, he requests this Court to pass appropriate orders.

4. 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.

5. Heard the learned counsel for the petitioner and the learned counsel for the respondent and also perused the materials available on record.

6. 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 assessment order dated 01.10.2024 passed by the 1st 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.

7. Further, it was submitted that the petitioner is willing to pay 10% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 01.10.2024, 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.

8. Accordingly, this writ petition is dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.

9. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of two weeks from the date of receipt of copy of this order, subject to the payment of 10% of the disputed tax amount, over and above the statutory pre-deposit, to the respondent as agreed by the petitioner. Upon payment of said amount, the Appellate Authority shall

consider the said appeal filed by the petitioner, if it is otherwise in order, on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

22.01.2026

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

To

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KRISHNAN RAMASAMY.J.,

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