



W.P.No.24485 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 08.07.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.24485 of 2025
& W.M.P.Nos.27590 & 27591 of 2025

Tvl SLV Concrete GSTIN
33ADJFS6104R1ZM
Survey No.167/2D, Bukkasagaram Village,
Dorpalli Panchayat, Schoolagiri taluk,
Krishnagiri and another

... Petitioner

Vs.

State Tax Officer
Inspection 5 O/o. The Joint Commissioner St
Int, No. 3/47 Sapthagiri Complex, Hosur
Division 635 109.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in passing the impugned order bearing GSTIN/33ADJFS6104R1ZM/2018 - 19 to 2022 - 23 dated 08.11.2024 along with summary of the order issued in Form DRC- 07 dated 08.11.2024 with reference no. ZD331124046828D and quash the same to the extent of confirmation of various tax demands along with applicable interest and imposition of penalties as the same lacks jurisdiction, since

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the same has been passed in violation of the principles of natural justice and articles 14, 19 (1) (g) and 265 of the Constitution

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For Petitioner : Mr.G.Natarajan

For Respondent : Mr.C.Harsha Raj, SGP

ORDER

This writ petition has been filed challenging the impugned order dated 08.11.2024 passed by the respondent.

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in this case, aggrieved over the impugned order, the petitioner had made an attempt to file an appeal against the said order. While filing such appeal, the option of “admitted liability” will be mandatorily enabled in the portal, which means, the petitioner had admitted the entire tax liabilities. The said option of “admitted liabilities” has to be manually changed into

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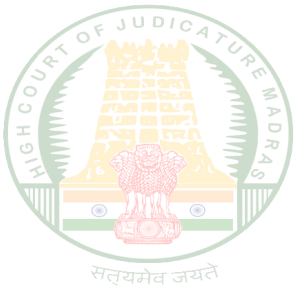
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“disputed liabilities” by the petitioner. However, being unaware of the said procedure, the petitioner filed a rectification application, which was dismissed vide order dated 09.05.2025. Due to the pendency of said rectification application, the petitioner was unable to file the appeal within time.

4. Further, he would submit that now, the petitioner is intend to file an appeal against the said 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.

5. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that there is no bar for the petitioner to file an appeal against the assessment order and hence, he requests this Court to pass any appropriate orders with regard to the filing of appeal on terms.

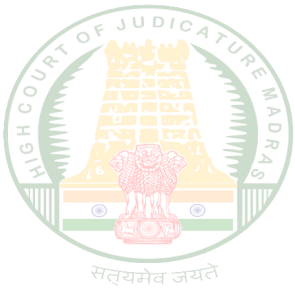


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6. In reply, the learned counsel for the petitioner would submit that the petitioner is now willing to pay 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount).

7. Heard the learned counsel for the petitioner and and the learned Special Government Pleader for the respondent and also perused the materials available on record.

8. In the case on hand, initially, the petitioner had made an attempt to file an appeal against the impugned assessment order. While filing such appeal in the portal, the option of “admitted liability” will be mandatorily enabled, which has to be manually changed into “disputed liabilities” by the petitioner. However, being unaware of the said procedure, the petitioner filed a rectification application, which was dismissed vide order dated 09.05.2025. Due to the pendency of said rectification application, the petitioner was unable to file the appeal within time.



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9. Now, 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 08.11.2024 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.

10. Further, it was submitted that the petitioner is now willing to pay 15% of the disputed tax amount to the respondent. Therefore, though this petition has been filed challenging the impugned order dated 08.11.2024, 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.

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

12. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority,

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within a period of 3 weeks from the date of receipt of copy of this order,

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subject to the payment of 15% of the disputed tax amount to the respondent (10% of disputed tax amount towards statutory pre-deposit for filing the appeal along with additional 5% of disputed tax amount). In such case, the Appellate Authority shall consider the said appeal filed by the petitioner on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

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Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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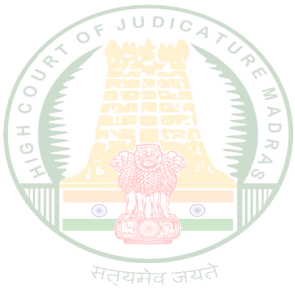
To

State Tax Officer

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KRISHNAN RAMASAMY.J.,

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