



W.P.No.26185 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 22.07.2025

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THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.No.26185 of 2025
& W.M.P.Nos.29496 to 29498 of 2025

Sixer Marketing
Rep by its Proprietor, Narpatkumar,
1st Floor, No.6 Sambiyer Street,
Sowcarpet, Chennai-600 001

... Petitioner

Vs.

1. The Deputy Commissioner (GST) Appeal
Papjm Building Greams Road,
Nungambakkam, Chennai-600 006

2. The Deputy State Tax Officer II
Mannady Assessment Circle,
No.32, Integrated Commercial Taxes Building
(Room No.204), 2nd Floor Elephant Gate
Bridge Road, Chennai

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to Impugned Demand Order dt.27.02.2025 made in ZD3302252819111 under Section 73 of CGST/TNGST Act 2017, for Tax period April 2020 - March 2021, along with DRC 07 by the 2nd Respondent and to quash the same and consequently direct the Respondents to release the

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attachment by de-freezing the Petitioner-s bank account bearing Current Account No. 6412064593 maintained with Kotak Mahindra Bank, GN Street Branch, Chennai

For Petitioner : Mr.P.Vikramkumar

For Respondent : Mr.Sai Srujan Tayi, SPC
& Ms.Pooja Jain, JPC For R1
Mr.V.Prashanth Kiran, GA For R2

ORDER

This writ petition has been filed challenging the impugned order dated 27.02.2025 passed by the respondent.

2. Mr.Sai Srujan Tayi, learned Senior Panel Counsel, takes notice on behalf of the 1st respondent and Mr.V.Prashanth Kiran, learned Government Advocate, takes notice on behalf of the 2nd respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3. 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



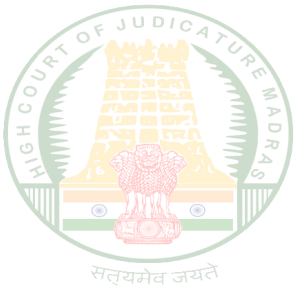
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had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file an appeal.

4. Further, he would submit that due to health issues of the Proprietor of the petitioner-Firm, there was delay of 30 days in filing the appeal against the assessment order. Hence, he requests this Court to condone the delay of 30 days and grant liberty to file the appeal.

5. He would also submit that out of the total demand of Rs.17,67,734/-, the respondent had already recovered a sum of Rs.8,69,827/-, which would amount to 49% of the disputed tax amount. Hence, he requests this Court to pass appropriate orders.

6. In reply, the learned Government Advocate appearing for the respondent requests this Court to pass any appropriate orders with regard to the filing of appeal.



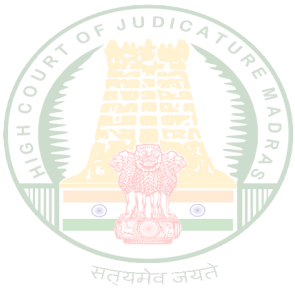
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7. Heard the learned counsel for the petitioner and the learned Government Advocate for the respondent and also perused the materials available on record.

8. 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 27.02.2025 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.

9. Further, it was submitted that a sum of Rs.8,69,827/-, which would amount to 49% of the disputed tax amount, was already recovered from the petitioner by the respondent. Therefore, though this petition has been filed challenging the impugned order dated 27.02.2025, 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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10. Accordingly, this writ petition is dismissed. No costs.

Consequently, the connected miscellaneous petitions are also closed.

11. While dismissing this petition, this Court grants liberty to the petitioner to file an appeal before the concerned Appellate Authority, within a period of 2 weeks from the date of receipt of copy of this order. 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.

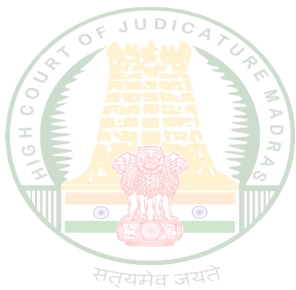
22.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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To

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