



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11591 of 2026

AND

WMP Nos. 12642 & 12641 of 2026

M/s. Ashwin Surgicals
(GSTIN No. 33AMGPM9021R2ZK), Rep. by its
proprietor, S.Karumurugan,
Mohan Nagar,
194 A Padmmavathy nagar extension
madambakkam chennai Tamil nadu 600 126

..Petitioner(s)

Vs

Proper Officer (State tax officer)
Selaiyur Assessment circle, Station Room no. 114
and 115
1st floor, Greenways road, Raja Annamalai (RA)
Puram,
Mylapore Taluk office building,
Chennai 28

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned order bearing in No.GST/33AMGPM9021R2ZK dated 27.02.2025 and quash the same and consequently direct the Respondent to give the Petitioner, personal hearing against the order passed in violation of the principles of natural justice.

For Petitioner(s):

Mr.S.Ravichandran

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran, GA

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.



2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this court against the impugned order dated 27.02.2025. By the impugned order, the proposal in Show Cause Notice in DRC-01 dated 26.11.2024 has been confirmed after considering the Petitioner's reply.

4. The challenge to the impugned order is on the ground that the aforesaid notice was vague show cause notice and therefore, the demand confirmed by the impugned order is liable to be interfered with.

5. As such, the challenge to the impugned order at this distant point of time cannot be countenanced in view of the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440 and therefore, this Writ Petition is liable to be dismissed.

6. Learned counsel for the Petitioner, at this stage submits that the entire disputed tax including the penalty has been reversed/paid for.



WEB COPY

7. Learned Government Advocate, is however, unable to confirm the same.

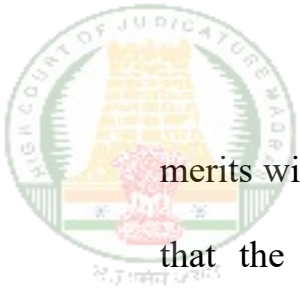
8. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 18.03.2026.

9. At this juncture, the learned Counsel for the Petitioner submits that he is willing to deposit 25% of the disputed tax as a condition for seeking liberty to prefer an Appeal. In this regard, an endorsement has been made in the court bundle and the same is extracted hereunder:-

“Willing to deposit 25% of the disputed tax”

10. Considering the fact that the Petitioner may have a case on merits, I am inclined to give liberty to the Petitioner to challenge the impugned Order before the Appellate Authority, subject to the Petitioner depositing 25% of the disputed tax confirmed by the impugned order within a period of 30 days from the date of receipt of a copy of this order along with appeal.

11. In case, the Petitioner files such an appeal, within such time, together with such pre-deposit, the Appellate Authority shall dispose of the Appeal on



merits without any reference to limitation. It is for the Petitioner to substantiate that the amount has already been recovered by producing the necessary certificates from the Jurisdictional Assessing Officer to that effect.

12. In case the amount has been recovered, no further pre deposit is required as the condition for entertaining the appeal and disposing it on merits.

13. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits and in its own turn and without reference to the issue of limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

15. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.



16. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

WEB COPY

17. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26-03-2026

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

GV

To
Proper Officer (State tax officer)
Selaiyur Assessment circle, Station Room no. 114 and 115
1st floor, Greenways road, Raja annamalai (RA) Puram,
Mylapore Taluk office building,
Chennai 28



WEB COPY

WP No. 11591 of 2



C.SARAVANAN J.

GV

**WP No. 11591 of 2026
AND
WMP Nos. 12642 & 12641 of 2026**

26-03-2026