



WEB COPY

WP No. 11172 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11172 of 2026

and

WMP Nos. 12159 and 12161 of 2026

Tvl Manikandan Kavitha
Proptx. Sri Jayam Readymades

..Petitioner

Vs

The Deputy State Tax officer-1
Udumalpet (South)Assessment circle
Udumalpet-642 126

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN: 33DIPPK8137P1ZE/ 2019-20 dated 15.09.2025 and quash the same.

For Petitioner:

Mr.S.Ramanathan

For Respondent:

Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasanthamala , learned Government Advocate takes notice for the Respondent.



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

3. In this Writ Petition, the Petitioner is before this Court against the impugned Order dated 15.09.2025. whereby the petitioner has been imposed with General Penalty of Rs.50,000/- (Rs.25,000/- each) under Section 125 of the respective GST Enactments. In view of the contravention of the provision under Section 45 of TNGST Act 2017 r/w Rule 100 TNGST Rules, 2017 for non-filing of final return GSTR 10 within the Statutory due date.

4. The Registration was cancelled on 11.11.2019 pursuant to a Show Cause Notice in Form GST REG-17 dated 21.10.2019 to which the Petitioner failed to reply.

5. As such, the Petitioner ought to have replied to the Show Cause Notice or an alternative, filed an appeal with the time prescribed under Section 107 of the respective GST Enactment.



6. 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 **17.03.2026**.

7. Considering the same and considering the fact that there are no disputed questions of fact and only of law and the law raised for consideration, I am inclined to give opportunity to the petitioner to work out his before the Appellate Authority subject to petitioner depositing 25% of disputed penalty.

8. . The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

“ Willing to pay 25% of penalty for filing the appeals”

9. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated **08.07.2025** together with requisite



documents to substantiate the case by treating the impugned Order dated 15.09.2025 as an addendum to the Show Cause Notice dated **08.07.2025**.

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11. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. 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.

12. 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.

13. 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.

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



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

24-03-2026

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

Vv

To:
The Deputy State Tax officer-1
Udumalpet (South)Assessment circle
Udumalpet-642 126



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C.SARAVANAN J.

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