



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26958 of 2026
and WMP.Nos.29525 & 29526 of 2026**

Southern Meta Tech
Rep by its proprietor
Mr.Sambasivam Veeraraghavan
No. 61B, Sathya nagar I Main road,
Padi, Chennai-600 050.

..Petitioner

Vs

1. The State Tax Officer
Padi Assessment circle
Room No.426, 4th floor
Integrated commercial Taxes and Registration
building, Nandanam,
Chennai-600 035.
2. The Deputy Commissioner (ST)
Ambattur Zone
PAPJM building, No.1, Greams Road
Chennai-600 006.
3. The Branch Manager
Bank of India
Anna Nagar Branch
W-124, 3rd Avenue
Anna Nagar, Chennai-600 040.

..Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records on the file of the 1st respondent in the impugned proceedings against the impugned order bearing Reference No. GSTIN No.33ABZPV5553D2Z3/2020-21 dated 9.12.2024 and the consequential summary order in Form GST DRC-07 bearing Reference No.ZD331224239694D dated 27.12.2024 passed by 1st



respondent under the provisions of CGST Act 2017 and quash the same and consequently direct the 1st respondent to pass DE/NOVO order.

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For Petitioner:

Mr. S.Lakshmi Narayanan

For R1 & R2:

Ms. G. Dhana Madhri
Government Counsel (Tax)

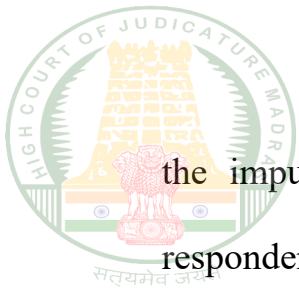
ORDER

Order dated 09.12.2024 is assailed primarily on the ground that the impugned order travels beyond the scope of the show cause notice.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of respondents 1 & 2.

3. By comparing the impugned order and the show cause notice, learned counsel for the petitioner submits that the amount demanded under the impugned order exceeds the amount mentioned in the show cause notice. Without prejudice, he submits that the petitioner agrees to remit 50% of the tax demanded under the show cause notice as a condition for remand. He has made an endorsement on the bundle to that effect.

4. Subject to the petitioner remitting 50% of the tax demand in the show cause notice within thirty days from the date of receipt of a copy of this order,



the impugned order is set aside and the matter is remanded to the first respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand in the manner aforesaid. Subject to fulfillment of this condition, the attachment of the petitioner's bank account in relation to the impugned order in the third respondent bank shall stand raised.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

27-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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3. The Branch Manager
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