



W.P. No. 37045 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. No. 37045 of 2025

and

W.M.P. Nos. 41429 and 41436 of 2025

TVL Eshwari Caars,
Represented by its Managing Partner,
V. Krishnakumar

... Petitioner

Vs.

1.The Deputy State Tax Officer-2,
Amaindakarai Assessment Circle,
Station: F-50, First Avenue, Anna Nagar (East),
Chennai – 102.

2.The Deputy Commissioner (CT),
DC GST Appeal, Chennai-1,
Greems Road, Main Building, 2nd Floor,
Chennai – 600 006.

... Respondents

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 on the file of the 1st respondent herein, pursuant to his order in GSTIN/33AABFE7548J1ZC/2018-19 dated 08.04.2024 for FY 2018-19 and quash the same.

For Petitioner : Ms. N. Janani
For Respondents : Mrs. P. Selvi,
Government Advocate



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ORDER

WEB COPY This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In this Writ Petition, the Petitioner has challenged the impugned order dated 08.04.2024 passed for the tax period April 2018 – March 2019 which preceded a notice in DRC-01 dated 23.12.2022.

3. It is noticed that the Petitioner had unsuccessfully challenged the aforesaid order before the Appellate Authority namely, the Deputy Commissioner by order dated 07.05.2025 dismissed the same. The said order has been challenged before this Court in W.P. No. 37040 of 2025.

4. The said Writ Petition has been dismissed in the light of the order passed in this writ petition following the consistent view taken by this Court subjecting the Petitioner to deposit 50% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.



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5. The petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 23.12.2022 together with requisite documents to substantiate the case by treating the impugned order dated 08.04.2024 as addendum to the Show Cause Notice dated 23.12.2022 within a period of 30 days from the date of receipt of copy of this order.

6. The Respondents shall thereafter proceed to pass a fresh order subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

7. Accordingly, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

26.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT



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C.SARAVANAN, J.

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To

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