# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.45894 of 2025
and
W.M.P.Nos.51165 and 51166 of 2025

M/s. Ponnusamy,
No.1652, LIG – 1, TNHB Colony,
Velachery – 600 042,
Rep. By its proprietor, Mr.R.Ponnusamy.

... Petitioner

Vs.

The State Tax Officer
Velacherry Assessment Circle,
2nd Floor, Room No.234,
The Integrated Building for Commercial taxes &
Registration Department (South Tower),
Nandanam, Chennai – 600 035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the Respondent leading to issuance of impugned order dated 09.08.2024 vide GSTIN:33ANZPP6500C2ZX/2019-2020 and quash the same.

For Petitioner : Mr.S.Sathyanarayanan
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 time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 09.08.2024, which was preceded by a Show Cause Notice in Form GST DRC-01 dated 20.05.2024. By the impugned order, the demand proposed in the Show Cause Notice has been confirmed against the petitioner.

4. The learned counsel for the petitioner submits that the petitioner is willing to deposit the disputed penalty and interest, as the tax amount has already been paid by the petitioner towards the tax liability confirmed vide the impugned order.

5. On the other hand, the learned Government Advocate for the respondent submits that the reply filed along with the typed set in Form GST DRC-06 dated 06.08.2024 appears to be incorrect, as it refers to payments allegedly made after the date of the reply. Therefore, it is impossible to conclude that the petitioner had paid the amount prior to the passing of the impugned order dated 09.08.2024.

6. In reply, the learned counsel for the petitioner submits that the petitioner is accepting the tax confirmed vide the impugned order dated 09.08.2024, including penalty. However, the petitioner seeks installments for payment of the dues, and the petitioner reserves the right to do so.

7. Therefore, there is no scope for interference with the impugned order, even on the basis of the submissions made by the petitioner.

8. *Prima facie*, the reply filed along with the typed set in Form GST DRC-06 dated 06.08.2024 does not appear to relate to the impugned order dated 09.08.2024 passed for the tax period 2019-2020.

9. Recording the above submissions, this writ petition is liable to be dismissed. However, the petitioner is directed to discharge the tax liability as expeditiously as possible, failing which the respondents are at liberty to proceed against the petitioner in accordance with law.

10. Accordingly, this writ petition is dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

**28.11.2025**

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To:

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**C.SARAVANAN, J.**

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