



W.M.P.No.53392 of 2025 in W.P.No.35812 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.M.P.No.53392 of 2025

in

W.P.No.35812 of 2025

Mr.Kannan Achuthan Nair Venkatesan,
Proprietor,
M/s.PV Hypo Chlorite

... Petitioner

Vs.

1.The Commissioner,
Office of the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk, Chennai – 600 005.

2.The Appellate Authority,
The Deputy Commissioner (Appeal),
Chennai-I (GST),
Commercial Taxes Annexure Building,
No.1, Greams Road,
Thousand Lights,
Chennai – 600 006.

3.The State Tax Officer,
Madhavaram Assessment Circle,
Room No.105,
First Floor,
Integrated Commercial Taxes Building,
Wall Tax Road,
Chennai – 600 003.

... Respondents



W.M.P.No.53392 of 2025 in W.P.No.35812 of 2025

Prayer: Writ Miscellaneous Petition filed under Article 226 of the Constitution of India, to modify the Order dated 24.09.2025 in the above W.P.No.35812 of 2025, granting extension of time by four weeks, to deposit the 25% of the disputed tax.

For Petitioner : Mr.V.Haribabu

ORDER

This case is listed under the caption for “Miscellaneous Petitions”, to modify the Order dated 24.09.2025 passed in W.P.No.35812 of 2025.

2. The certified copy of the Final Order dated 24.09.2025 was received by the Petitioner only on 02.12.2025. However, even before the certified copy of the Final Order was received, the Assistant Commissioner (ST), Madhavaram Assessment Circle, Integrated Commercial Taxes Building, Vepery, Chennai – 600 003 has issued a Show Cause Notice in GST DRC-01 dated 03.11.2025, fixing the date of hearing as 17.11.2025.

3. The Petitioner appeared on the said date and informed the Assistant Commissioner (ST), Madhavaram Assessment Circle,



W.M.P.No.53392 of 2025 in W.P.No.35812 of 2025

Integrated Commercial Taxes Building, Vepery, Chennai – 600 003 that

the certified copy of the order was yet to be received and payments will be made subsequently.

4. Considering the same, the time for depositing 25% of the disputed tax as ordered in the Final Order dated 24.09.2025, is extended by another four weeks from today.

5. Within such time, the Respondents shall proceed to adjudicate the Show Cause Notice issued on 03.11.2025 as expeditiously as possible.

6. This Writ Miscellaneous Petition is ordered as prayed for.

12.12.2025

arb

Note: Issue Order Copy on 15.12.2025.



W.M.P.No.53392 of 2025 in W.P.No.35812 of 2025

To:

WEB COPY

- 1.The Commissioner,
Office of the Principal and Special
Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk, Chennai – 600 005.
- 2.The Appellate Authority,
The Deputy Commissioner (Appeal),
Chennai-I (GST),
Commercial Taxes Annexure Building,
No.1, Greams Road,
Thousand Lights,
Chennai – 600 006.
- 3.The State Tax Officer,
Madhavaram Assessment Circle,
Room No.105,
First Floor,
Integrated Commercial Taxes Building,
Wall Tax Road,
Chennai – 600 003.



WEB COPY



W.M.P.No.53392 of 2025 in W.P.No.35812 of 2025

C.SARAVANAN, J.

arb

W.M.P.No.53392 of 2025
in
W.P.No.35812 of 2025

12.12.2025