



W.P.No.49562 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM:

THE HONOURABLE MR. JUSTICE C.SARAVANAN

W.P.No.49562 of 2025
and
W.M.P.Nos.55398 and 55400 of 2025

Tvl E Shanmugam
Represented by Its Proprietor Mr E.Shanmugam,
No.2, Gangaianman Kovil Street,
Kalivanthapattu, Kairampedu Post,
Chengalpattu 603202.

... Petitioner

-Vs-

1. The Deputy State Tax Officer-1,
Chengalpattu Assessment Circle,
No.16A, First Floor, First Main Road,
Anna Nagar,
Chengalpattu-603 001.
2. The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, First Floor, First Main Road,
Anna Nagar,
Chengalpattu-603 001.
3. The Deputy Commissioner (ST),
No.26 Abhirami Complex,
Kanchipuram High Road,
Thimmavaram,
Chengalpattu 603101.



W.P.No.49562 of 2025

4. Tv1 Maraimalainagar Municipality,
NH1, Maraimalai Nagar Municipality Maraimalai Nagar,
Chengalpattu 603209.

... Respondents

Prayer : Writ Petition filed under Article 226 of Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the impugned Order dated 08.04.2024 in Form GST DRC-07 bearing Reference No.ZD33042406261H along with its annexure in Petitioner's GSTIN 33ASGPS8762B2ZL for the FY 2020-2021 passed by the first respondent and consequential order of attachment in 33ASGPS8762B2ZL / 2020-2021 and annexure in FORM GST DRC-09 dated 23.09.2025 issued by the third respondent to the fourth respondent and quash the same.

For Petitioner : Mr.E.Sathiyaraj

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondents.



W.P.No.49562 of 2025

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 Respondents.

3. In this Writ Petition, the petitioner has challenged the order dated 08.04.2024 in Form GST DRC-07 passed for the tax period 2020-2021 by the 1st respondent and the consequential order of attachment in Form GST DRC-09 dated 23.09.2025 issued by the 3rd respondent to the 4th respondent.

4. By the impugned assessment order, the demand proposed in Show Cause Notice in DRC 01 dated 21.08.2023 has been confirmed. The petitioner failed to respond to the aforesaid Show Cause Notice despite three reminders issued to the petitioner on the common portal and thus suffered the impugned order.

5. The petitioner appears to have discharged the tax liability for the said tax period even before passing of the impugned orders. However, since the petitioner failed to pay the interest and penalty for wrongly availed Input Tax Credit, the impugned assessment order has been passed under Section 74 of the respective GST Enactments.



W.P.No.49562 of 2025

6. Since the dispute raised by the petitioner in this writ petition against the impugned order is confined to interest and penalty levied under Sections 75 & 74 of respective GST Enactments, there is no purpose in either remitting the case back to the original authority or grant liberty to the petitioner to agitate the issue before the Appellate Authority.

7. However, considering the case, at best, the petitioner can request for payment of the amount under interest and penalty component confirmed by the impugned order under Section 80 of the respective GST Enactments.

8. The petitioner shall file such application for payment of amount confirmed by the impugned order in instalments under Section 80 of the respective GST Enactments, if it is permissible.

9. This Writ Petition stands disposed of with the above observation / liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

18.12.2025

Internet: Yes
Index : Yes/No
Neutral Citation: Yes/No
Speaking/Non Speaking order
gv



W.P.No.49562 of 2025

To
WEB COPY

1. The Deputy State Tax Officer-1,
Chengalpattu Assessment Circle,
No.16A, First Floor, First Main Road,
Anna Nagar, Chengalpattu-603 001.
2. The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
No.16A, First Floor, First Main Road,
Anna Nagar, Chengalpattu-603 001.
3. The Deputy Commissioner (ST),
No.26 Abhirami Complex,
Kanchipuram High Road,
Thimmavaram, Chengalpattu 603101.
4. Tvl Maraimalainagar Municipality,
NH1, Maraimalai Nagar Municipality
Maraimalai Nagar, Chengalpattu 603209.



WEB COPY



W.P.No.49562 of 2025

C.SARAVANAN. J,

gv

W.P.No.49562 of 2025

18.12.2025