IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2139 of 2026
and
WMP.Nos.2305 & 2307 of 2026

Validus Wealth Private Limited
Represented by its Authorized signatory
Mr. Surendhran Manayath 10, Workafella Business
Centre,Uthamar Gandhi Salai,Nungambakkam
High Road,Chennai 600 034.

..Petitioner(s)

Vs

1. Deputy State Tax Officer I
   Nungambakakm Assessment Circle
   No 88 Mayor Ramanathan Salai,
   chetpet, Chennai 600 004
2. Deputy Commissioner (ST)
   GST Appeal Chennai-I,Greams Road, Main
   Building, 2nd Floor,Chennai 600 006

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the Impugned Order-in-Appeal rejecting the appeal under Form GST APL 02 dated 22.07.2025 bearing Reference No ZD330725227570I issued by

Respondent No. 2 under Rule 108(3) of the CGST Rules, 2017 for the Relevant Period against the Petitioner and quash the same, and consequently direct Respondent No. 2 to take the appeal dated 24.06.2025 against Impugned order in -original dated 21.12.2023 filed by the Petitioner on record and to hear the same on the merits of the case.

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari to call for the records relating to the Impugned Order-in-Original dated 21.12.2023 bearing Reference No. 33AABCW8395G1Z0/2019-20 with summary thereof in Form No. GST DRC-07 dated 21.12.2023 issued by Respondent No. 1 under Section 73 of the Tamil Nadu Goods and Services Tax Act ("TNGST Act") and central Goods and Service Tax Act ("CGST Act") for the Relevant Period and quash the same.

For Petitioner(s):	Karthik Sundaram Deepika Murali Ranjana Jain Antara Balaji Manikanda Prabhu J Athman Khilji
For Respondent(s):	Mr.V.Prashanth Kiran Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the Respondents.

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 Respondents.

3. In this Writ petition, the petitioner has challenged the Assessment order dated 21.12.2023 passed by the 1st respondent and the order in Appeal dated 22.07.2025, by which the petitioner's appeal dated 24.06.2025 against the impugned Assessment order dated 21.12.2023 has been dismissed by the 2nd respondent on the ground of limitation.

4. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to deposit the 90% of the disputed tax as a condition for *denovo* adjudication.

5. It is noticed that the petitioner had already pr-deposited 10% of the disputed tax at the time of filing of an appeal dated 24.06.2025.

6. Considering the above and following the consistent view taken by this Court under similar circumstances the case is remitted back to the 2nd Respondent to pass a fresh order in appeal on merits subject to the Petitioner depositing 90% of the disputed tax over and above 10% of the disputed tax

already pre-deposited at the time of filing of an appeal dated 24.06.2025, in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

23-01-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
av

To

1. Deputy State Tax Officer I
   Nungambakakm Assessment Circle
   No 88 Mayor Ramanathan Salai,
   Chetpet, Chennai 600 004.

2. Deputy Commissioner (ST)
   GST Appeal Chennai-I,Greams Road, Main
   Building, 2nd Floor,Chennai 600 006

C.SARAVANAN, J.

av

WP No. 2139 of 2026

23-01-2026