IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2288 of 2026
and
W.M.P.Nos.2533 and 2536 of 2026

Chennai Broadcasting Corporation
Rep by its Partner
Syed Mohammed Buhari. ... Petitioner

Vs.

The Deputy State Tax Officer,
Roving Squad – II, Intelligence,
Chengalpattu Division – 603 101. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records relating to the order dated 19.01.2024 made in Order No.1074/2023-24 (RS-II) on the file of the respondent herein and quash the same.

For Petitioner : Mr.C.Munnusamy

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. The Petitioner is before this Court against the impugned order dated 19.01.2024 in Form GST MOV – 09 passed under Section 129(3) of the respective GST enactments. The impugned order has also been supplemented with a summary of the order dated 16.04.2024 which has been uploaded in the web portal.

4. It is noticed that the present Writ Petition has been filed only on 06.01.2026. The impugned order has preceded a Notice in Form GST MOV – 07 dated 09.01.2024 with the personal hearing opportunity on 12.01.2024. The Petitioner has however neither file any reply to the aforesaid Notice and nor appear for the personal hearing and has thus imposed with a penalty of Rs.48,732/-, (each for CGST and SGST) after the goods were seized on 06.01.2024.

5. At this distant point of time this Writ Petition cannot be countenanced, as such this Writ Petition is liable to be dismissed in the light

of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Considering the fact that the Petitioner has failed to respond to the Notice in Form GST MOV – 07 dated 09.01.2024, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing a sum of Rs.48,732/- of the disputed tax in cash 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.

8. Within such time, the Petitioner shall also file a detailed reply to the Show Cause Notice in GST MOV – 07 dated 09.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 19.01.2024 as an addendum to the Show Cause Notice in Form GST MOV – 07 dated 09.01.2024.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is 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.

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

12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

29.01.2026

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer,
Roving Squad – II, Intelligence,
Chengalpattu Division – 603 101.

C.SARAVANAN, J.

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