IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3695 of 2026
and
W.M.P.Nos.4090 and 4091 of 2026

S M Exports
Represented by its proprietor,
Thiru Alpaben Pareshbhai Goyani,1st Floor,2,
Shop No.10, Ganguraman Street,Park Town
Chennai - 600 003.

..Petitioner(s)

Vs

1. The Assistant commissioner (ST)
   Moore Market Assessment Circle,
   Integrated commercial Taxes building,
   No 32 Elephant Gate Bridge Road,
   Chennai – 600 003.
2. The Deputy Commissioner ST
   Chennai-1, Main Building 2nd Floor, Greams
   Road, 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 of the impugned order dated 14.06.2023 vide Ref. No.ZD330623056216L passed by the first respondent under Section 74 of the TNGST Act, 2017 for the financial year 2020-2021 and the impugned order dated 19.12.2025 vide reference number ZD331225311425V passed by the second respondent rejecting the appeal and quash the same as illegal, arbitrary, erroneous on facts and in violation of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and consider the appeal afresh on merits after providing an opportunity of personal hearing to the petitioner.

For Petitioner(s):	Suresh T
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the 1st and 2nd Respondents.

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. The Petitioner is before this Court against the impugned order dated 14.06.2023, in Form GST DRC – 07 passed for the tax period 2020 – 2021, whereby, the proposal in Show Cause Notice in GST DRC – 01 dated 07.03.2023 has been confirmed against the Petitioner, to which the Petitioner failed to reply and thus suffered the impugned order.

4. It is noticed that the present Writ Petition has been filed on 07.01.2026, after the Petitioner's appeal against the impugned order dated 14.06.2023 came to be rejected vide order dated 19.12.2025 by the 2nd Respondent / Appellate Authority.

5. Facts on record reveal that the Petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal against the impugned order.

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

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

8. 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.

9. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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.

10. In case, there has been any recovery or any amount paid by the Petitioner towards the tax liability confirmed by the impugned order, the same shall be set off against the pre-deposit of 90% as ordered above. This shall however be subject to verification by the Respondents.

11. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

12. 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.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

04-02-2026

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

JAS

To

1. The Assistant commissioner (ST)
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   Chennai.

2. The Deputy Commissioner ST
   Chennai-1, Main Building 2nd Floor,
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C.SARAVANAN, J.

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