IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 2861 of 2026
and
WMP NO. 3178 OF 2026, WMP NO. 3181 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. Assistant Commissioner (ST),
Moore Market Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

2.The Deputy Commissioner (CT),
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, praying for issuance of a Certiorarified Mandamus, calling for the records of the impugned Assessment Order dated 19.11.2024 having Reference No. ZD3311241493191 passed by the first respondent under Section 74 of the TNGST Act, 2017 for the Tax Period 2022-23 and the impugned Appeal Rejection order dated 19.12.2025 vide Reference No. ZD331225311488J passed by the 2nd respondent rejecting the appeal and quash the same as illegal, arbitrary, erroneous, on fact 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 and pass such further orders.

For Petitioner : Mr.T.Suresh

For Respondents : Ms.Amirtha Poonkoodi Dinakaran, Government Advocate

ORDER

Ms.Amirtha Poonkoodi Dinakaran, learned Government Advocate takes notice for the 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. In this Writ Petition, the Petitioner has challenged impugned Assessment Order dated 19.11.2024 passed by the first respondent for the Tax Period 2022-23 and the impugned Appeal Rejection Order dated 19.12.2025 passed by the second respondent. The aforesaid impugned Assessment order dated 19.11.2024 was preceded by a Show Cause Notice in Form DRC-01 dated 26.09.2024, to which the petitioner failed to file a reply and has thus suffered the impugned Assessment order.

4. Aggrieved by the aforesaid impugned Assessment Order, petitioner filed an appeal on 01.12.2025, which came to be rejected by the office of the

second respondent by the impugned Appeal Rejection order dated 19.12.2025. At the time of filing the appeal on 01.12.2025, the petitioner had also deposited 10% of the disputed tax.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit another 40% of the disputed tax over and above the 10% already deposited at the time of filing the appeal on 01.12.2025 as a condition for *denovo* adjudication.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondents 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 impugned Assessment order is ex parte in nature and following the consistent view taken by this Court under similar circumstances the case is remitted back to the first respondent to pass a fresh order, subject to the petitioner depositing another 40% of the disputed tax, over and above the 10% already deposited at the time of filing the appeal on 01.12.2025 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. If any amount already recovered over and above the 10% already deposited at the time of filing the appeal on 01.12.2025 from the petitioner towards the tax liability confirmed vide impugned Assessment order shall be adjusted towards the pre-deposit of 40% of disputed tax as ordered above. This will be however subject to verification by the first respondent.

8. In case the Petitioner complies with the above stipulations, the first 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing another 40% 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.

10. In case the Petitioner fails to comply with any of the stipulations, the first 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 first Respondents 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.

09-02-2026

cda

To

1. Assistant Commissioner (ST),
Moore Market Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Chennai-600 003.

2.The Deputy Commissioner (CT),
Chennai-1, Main Building 2nd Floor,
Greams Road, Chennai-600 006.

C.SARAVANAN J.

cda

WP No. 2861 of 2026
AND WMP NO. 3178 OF 2026,WMP NO. 3181 OF 2026

09-02-2026