IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1670 of 2026
and
W.M.P.Nos.1718 and 1720 of 2026

Tvl.Tracalogic (OPC) Private Limited,
Represented by its Director – Abhiraj Mukherjee,
No.9, Velachery Main Road,
Gandhi Nagar, Selaiyur,
Chennai, Tamil Nadu – 600 073. ... Petitioner

Vs.

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

2. Assistant Commissioner (ST) (FAC),
Selaiyur Assessment Circle,
Greenways Road, R.A.Puram,
Mylapore Taluk Office Building,
Chennai – 600 028. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in GSTIN No.:33AAGCT2800C1ZO/2020-21 on the files of the First Respondent and quash the impugned appeal rejection order dated 09.12.2025 with the reference ZD331225130927G for the FY 2020-21 as arbitrary.

For Petitioner : Mr.Kabil Dev S
For Respondents : Mr.C.Harsharaj,
Special Government Pleader

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ORDER

This writ petition is disposed of at the stage of admission after hearing the learned counsel for the petitioner and the learned Special Government Pleader for the respondents.

2. The petitioner is before this Court challenging the impugned Appeal rejection order dated 09.12.2025 passed by the first respondent, whereby the petitioner's appeal dated 26.09.2025 against the Assessment order dated 26.02.2025 in Form DRC-07 has been rejected on the ground of limitation.

3. It appears that the petitioner filed an appeal on 26.09.2025 against the assessment order dated 26.02.2025 passed by the second respondent beyond the condonable period of limitation. Therefore, the rejection of the petitioner's appeal vide the impugned order in appeal passed by the first respondent cannot be interfered with.

4. However, it is noticed that the petitioner may have a case to substantiate on merits before the Appellate Authority.

5.It is further noticed that the Petitioner already pre-deposited 10% of the disputed tax at the time of filing of appeal dated 26.02.2025.

6. Considering the fact that the Assessment order is dated 26.02.2025 and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the petitioner depositing additional 15% of the disputed tax, over and above the said 10% of disputed tax already deposited at the time of appeal dated 26.02.2025, in cash or from the petitioner's Electronic Cash Ledger within a period of 30 days from the date of receipt of a copy of this order.

7. Needless to state, any amount already recovered from the petitioner or paid by the petitioner towards the disputed tax liability

confirmed vide order dated 26.02.2025 shall be adjusted towards the pre-deposit of 15% of the disputed tax as ordered above. This will be however subject to verification by the Respondent.

8. In case the petitioner complies with the above stipulations, the first respondent shall proceed to pass a final orders on merits and in accordance with law without further reference to limitation. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

9. It is made clear that the bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period the amount confirmed under the impugned order.

10. In case the petitioner fails to comply with any of the above stipulations, the respondents are at liberty to proceed against the petitioner for

recovery of the tax in accordance with law, as if this writ petition had been dismissed in limine on this date.

11. Needless to state, before passing any final order, the petitioner shall be heard.

12. The writ petition is disposed of with the above observations. No costs. Consequently, connected W.M.Ps are closed.

20.01.2026

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Neutral Citations: Yes/No

To:

1. Deputy Commissioner (CT)
   Greams Road, Main Building, IInd Floor,
   Chennai-600 006.
2. Assistant Commissioner (ST) (FAC),
   Selaiyur Assessment Circle,
   Greenways Road, R.A.Puram,
   Mylapore Taluk Office Building,
   Chennai – 600 028.

C.SARAVANAN, J.

nvi

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