IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3293 of 2026
and
W.M.P.Nos.3736 and 3737 of 2026

Kayaar Exim,
Represented by Partner
Ratanshi.M.Patel ... Petitioner

Vs.

1.The Commercial Tax Officer,
Chennai Central,
Tamil Nadu.

2.The State Tax Officer, Group – X,
Inspection, Intelligence – 1,
Chennai – 600 006.
PAPJM Commercial Taxes Buildings,
Room No.132, 1st Floor, No.1, Greams Road,
Chennai – 600 006. ... Respondents

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 on the file of the Respondents in Order in Reference No.ZD330125264520U passed under Section 74 of the TNGST Act, 2017 for the Financial Year 2017-18 dated 28.01.2025 passed by the Respondents and quash the same as illegal and not in accordance with law and consequently direct the Respondents to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner : Mr.P.Ramesh Kumar

For Respondents : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the Respondents.

3. The Petitioner is before this Court against the impugned order dated 28.01.2025, whereby proposal in Form GST DRC – 01 dated 29.09.2023 issued for the tax period 2017-2018 has been confirmed. After considering the Petitioner's reply, the Petitioner has granted an opportunity of personal hearing.

4. By the impugned order, part of the demand has been confirmed while part of the demand has been dropped.

5. The impugned order is a detailed order and therefore does not warrant any interference in the hands of this Court and the grounds stated in the affidavit or the submissions made during at the time of admission by the learned counsel for the Petitioner.

6. Considering the fact that the Petitioner may have a case on merits, liberty is granted to the Petitioner to challenge the impugned order before the Appellate Authority subject to the Petitioner depositing 25% of the disputed tax 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 files such appeal, the Appellate Authority shall consider and dispose of the appeal 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.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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 concerned 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.

10. Needless to state, before passing any such order, the Appellate Authority 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.

11.02.2026

Neutral Citation: Yes / No
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To:

1.The Commercial Tax Officer,
Chennai Central,
Tamil Nadu.

2.The State Tax Officer, Group – X,
Inspection, Intelligence – 1,
Chennai – 600 006.
PAPJM Commercial Taxes Buildings,
Room No.132, 1st Floor, No.1, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

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and
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