IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5952 of 2026
and W.M.P.No.s6478 & 6483 of 2026

M/s. Plastronica Automotive
Products India Pvt Ltd.
Rep by its Managing Director
D Govindarajan,
Plot No. 22H, TVK Industrial Estate, North Phase,
Ekkattuthangal, Chennai -600 032

..Petitioner(s)

Vs.

1. The Commercial Tax Officer
   Guindy Assessment Circle, 2nd Floor,
   Integrated Building for Commercial Taxes
   Registration Department South Tower,
   Nandanam, Chennai -600 035

2. The Assistant Commissioner (ST)
   Guindy Assessment Circle, 2nd Floor,
   Integrated Building for Commercial Taxes
   Registration Department South Tower,
   Nandanam, Chennai -600 035

3. The Commissioner of Commercial Tax
   4th Floor, Ehilagam Building, Kamarajar Road,
   Chepauk,
   Chennai 600 005

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus to call for the records pertaining to the proceedings of the 1st respondent in Reference No. ZD330424204728I dated 25.04.2024 and also the proceedings in Reference No.

ZD331224015572V dated 03.12.2024 and consequential Recovery Notices issued by the 2nd respondent in GSTIN 33AAHCP7745F1ZB/2025-26 dated 25.04.2025 and 30.10.2025 to multiple Garnishees and quash the same as illegal, incompetent and ultravires and consequently direct the Respondents to waive the interest u/s. 50 and penalties u/s. 73 in terms of Sec. 128A of TN GST Act, 2017 by considering the petitioners Amnesty Application dated 02.12.2024.

For Petitioner(s): M/s. K. Chandrasekaran

For Respondent(s): Mrs.P.Selvi, Government Advocate

ORDER

Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 25.04.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 29.12.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 25.04.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 13.02.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The petitioner in this writ petition in W.P.5959/2026 and W.P.5952 of 2026. The petitioner is the one and same in the both the writ petition. The petitioner ready to deposit to 50% of the Demanded Amount in both the writ petition."*

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 29.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.04.2024 as an addendum to the Show Cause Notice dated 29.12.2023.

10. 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

12. 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.

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

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

26-02-2026

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

BKN

To:

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C.SARAVANAN, J.

BKN

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