IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 9011 of 2026
and
W.M.P.Nos.9734 and 9735 of 2026

M/S.Chennai Electricals and Hardware
No.36 Velachery Main Road,
Near LIT Colony Narayanapuram,
Chennai – 600 100.
Rep. by its proprietor,
Laluram Dharmichand

..Petitioner(s)

Vs

Assistant Commissioner (ST),
Madipakkam Assessment circle,
Room No. 229, 2nd Floor,
Integrated Commercial taxes offices Building,
Govt. Farm Village, Nandanam,
Chennai 600 035.

..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 Respondent leading to issuance of Impugned Order dated 19.01.2024 vide GSTIN 33ACMPD8334Q1Z5/2017-2018 and quash the same and direct the Respondent to pass order after accepting the certificate to be filed by the Petitioner.

For Petitioner(s): Mr.S.Sathyanarayanan

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, 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 19.01.2024 long after the expiry of limitation prescribed under Section 107 of the respective GST enactments.

4. As such this Writ Petition is liable to be dismissed in view of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

5. The learned counsel for the Petitioner submits that the Petitioner has the necessary documents to substantiate that the Petitioner was indeed availed Input Tax Credit legitimately and that the dispute has arisen only on account of mis-match between GSTR – 3B and GSTR – 2A.

6. The learned counsel for the Petitioner further submits that entire disputed tax has been recovered. Be that as it may, the learned counsel for the Petitioner is unable to substantiate the same.

7. The learned Government Advocate for the Respondent also gave no input on the same.

8. Considering the fact that the amount involved is only a sum of Rs.48,734/- towards the tax and the balance being towards the penalty and interest, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing the entire 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 22.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 19.01.2024 as an addendum to the Show Cause Notice dated 22.09.2023.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of entire disputed tax as ordered above. This will be however subject to verification by the Respondent.

11. In case the amount which has been recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, no further pre-deposit shall be required to be deposited by the Petitioner.

12. 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the entire 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.

14. 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.

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

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

11-03-2026

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

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Chennai 600 035.

C.SARAVANAN, J.

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