IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5804 of 2026
and W.M.P.Nos.6321 & 6324 of 2026

M/s. GREEN CHANNEL CARGO CARE PVT
LTD
Represented by its Director
K Pavan Kumar Reddy
Old No.20, New No.39, 2nd Floor, 2-B,
Solayayya Tower, Thambu Cherry Street,
Chennai-600 001
Old Address No.81, New No.157, 1st Floor,
Coral Merchant Street, Chenani-600 001

..Petitioner(s)

Vs

1. The State Tax Officer,
   Muthialpet Assessment Circle,
   No.32 Integrated Commercial taxes,
   Office Building Complex,
   Elephant Gate Bridge Road,
   Vepery, Chennai-600 003
2. The Appellate Authority/ Deputy
   Commissioner (ST)
   GST Appeal , Chennai -1,
   Greams Road, Chennai 600 006.

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorarified mandamus calling for the records pertaining to the impugned order passed by the 1st Respondent against the petitioners firm in GSTIN33AABCG4759L1ZD in Reference No.ZD330824135034P dated 16.08.2024 for the Assessment Year 2019-2020 on the file of 1st Respondent and Quash the same as illegal, arbitrary and against the principles of natural justice

For Petitioner(s): Mr.K M Malarmannan

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

ORDER

Heard Mr.K.M.Malarmannan, the learned counsel for the petitioner and Mrs.P.Selvi, the learned Government Advocate.

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 Special Government Pleader for the Respondent.

3. The Petitioner has challenged the impugned Order dated 16.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 23.05.2024 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 16.08.2024.

4. It is noticed that the petitioner was also unsuccessful in challenging the impugned order by way of filing an appeal on 04.04.2025 before the second respondent, which came to be rejected by an order dated 23.07.2025.

5. The learned counsel for the petitioner would submit that the petitioner had deposited 10% of the disputed tax at the time of filing the appeal. The learned counsel for the petitioner would further submit that the petitioner is willing to pre-deposit another 40% of disputed tax over and above 10% of the disputed tax that was already pre-deposited at the time of the appeal dated 04.04.2025 as a condition for *denovo* adjudication. He had also made an endorsement to that effect in the court bundle.

6. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 2nd respondent to pass a fresh order in appeal on merits in lieu of the impugned order dated 16.08.2024 subject to the Petitioner depositing another 40% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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.

8. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 16.08.2025, the same shall be set off and adjusted against the aforesaid pre-

deposit of 40% as ordered above. This shall however be subject to verification by the Respondents.

9. In case the Petitioner complies with the above stipulations, the 2nd respondent shall proceed to pass a final order 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, if any, shall also stand automatically vacated. All the issues are left open to be canvassed by the Petitioner.

10. It is made clear that bank attachment, if any, 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 demanded for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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 2nd Respondent 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.

20-02-2026

Index: Yes/No
BKN

To:

1. The State of Tamil Nadu
   Muthialpet Assessment Circle,
   No.32 Integrated Commercial taxes,
   Office Building Complex,
   Elephant Gate Bridge Road,
   Vepery, Chennai-600 003

2. The Appellate Authority/ Deputy Commissioner (ST)
   GST Appeal , Chennai -1,
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C.SARAVANAN, J.

BKN

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