IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10299 of 2026
AND
WMP Nos. 11162 & 11163 of 2026

Ms Tvl Sri Balaji Service
Represented by its Proprietor Saravanan,
GSTIN-33CXEPS7853Q1ZJ
Plot No LIG 890 9th Main Road,
Mogappair ERI Scheme,
Chennai-600 037

..Petitioner(s)

Vs

The State Tax Officer (ST)
JJ Nagar Assessment Circle,
PAPJM Annex Building,
Greams Road,
Chennai-600 006

..Respondent(s)

PRAYER:Writ Petition is 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 Respondent and quash the Impugned Order dated 27.02.2025 with Ref. No.33CXEPS7853Q1ZJ/2020-21 Passed under Section 73 of the TNGST Act, 2017 for the FY 2020-2021 as illegal and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

For Petitioner(s): Mr. A. Sarangan

For Respondent(s): Mr.C.Harsharaj, Spl.GP

ORDER

Mr.C.Harsharaj, Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 27.02.2025, which was preceded by a Show Cause Notice in FORM GST DRC-01 dated 25.11.2024 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioners did not take advantage of the same and has thus suffered the impugned Order dated 27.02.2025.

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 long before. However, the present Writ Petition has been filed only on 11.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% 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:-

"I agree to pay 25% of disputed amount"

7. Recording the above consent of the learned counsel for the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-01 dated 25.11.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 27.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

9. 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 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.

10. 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.

11. 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.

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

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

17-03-2026

Neutral Citation: Yes/No
GV

To

The State Tax Officer (ST)
JJ Nagar Assessment Circle,
PAPJM Annex Building,
Greams Road,
Chennai-600 006

C.SARAVANAN J.

GV

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