IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3699 of 2026
and
W.M.P.Nos.4097 and 4102 of 2026

Kenz Technology
Represented by its Proprietor
M.Thilakarasan. ... Petitioner

Vs.

1.The Deputy Commissioner (ST),
Thiruvallur and Kancheepuram (Appeals),
PAPJM Annex Building,
3rd Floor, Greams Road,
Chennai – 600 006.

2.The Deputy State Tax Officer – 1,
Avadi Assessment Circle,
Integrated Commercial Taxes Building,
1st Floor, Room No.122,
Elephant Gate Bridge Road,
Vepery,
Chennai – 600 003. ... 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 in assessments orders issued by the 2nd Respondent in GSTIN:33AHBPT4310J3ZI, the reference No.ZD330424012645Q passed on 02.04.2024 and the consequential rejection of Appeal in Form GST APL – 02 bearing reference in ARN No.AD3311250108977 dated 31.12.2025 passed by the 1st respondent and quash the same.

For Petitioner : Mr.R.Prabhakaran

For Respondents : Mr.TNC.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 02.04.2024 after the Petitioner's appeal against the aforesaid order came to be rejected by an order dated 31.12.2025. The said appeal was filed long after the expiry of limitation on 08.11.2025.

4. The learned counsel for the Petitioner submits that the Petitioner will be satisfies, the case is remitted back to the Respondents.

5. It is noticed that the Petitioner had already pre-deposited 10% of the disputed tax confirmed vide impugned order dated 02.04.2024 passed by the 2nd Respondent at the time of filing of an appeal.

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

7. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order in appeal on merits in lieu of impugned order dated 02.04.2024 subject to the Petitioner depositing 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 02.04.2024, the same shall be set off against the 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 1st 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 shall also stand automatically vacated.

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

12. Needless to state, before passing any such order, the 1st 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.

06.02.2026

Neutral Citation: Yes / No
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To:

1.The Deputy Commissioner (ST),
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PAPJM Annex Building,
3rd Floor, Greams Road,
Chennai – 600 006.

2.The Deputy State Tax Officer – 1,
Avadi Assessment Circle,
Integrated Commercial Taxes Building,
1st Floor, Room No.122,
Elephant Gate Bridge Road,
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C.SARAVANAN, J.

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