IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5716 of 2026
and W.M.P.Nos.6215 & 6217 of 2026

Tvl Ponram Hardwares
Rep. by its Proprietor, Mr. A.Sukumar, Old No 2/18, New No 6/18, Velachery Main Road,
Medavakkam Chennai 100

..Petitioner(s)

Vs

The Assistant Commissioner ST FAC
Medavakkam Assessment circle,
Room No 232, II, Floor,
Integrated Commercial Taxes and Registration Building
Nandanam,
Chennai 600 035

..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 of the Respondent in GSTIN 33AZVPS5694L1Z7/2019-2020 dated 06/06/2023 and quash the same and consequently direct the respondent to grant an opportunity of personal hearing and pass such or other orders as may deem fit and proper in the circumstances of the case and thus render justice.

For Petitioner(s): Mr. M Desingu

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

ORDER

Mrs.K.Vasanthamala, the 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. The Petitioner has challenged the impugned Order dated 06.06.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 11.04.2023 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 06.06.2023.

4. Under these circumstances, the petitioner consents for adjustment of the amount said to have been recovered from the petitioner towards demand confirmed vide impugned order dated 06/06/2023 as a conditional pre-deposit for *denovo* adjudication.

5. The learned Government Advocate for the respondent, however, submitted that the amount that is said to have been recovered from the petitioner

must be verified before the adjustment of the same.

6. Considering the same and 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 100% of the disputed tax confirmed vide impugned order dated 06.06.2023 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 11.04.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 06.06.2023 as an addendum to the Show Cause Notice dated 11.04.2023.

8. Needless to state in case the amount which has already been recovered as has been stated by the petitioner, the petitioner shall not be required to pre-deposit.

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 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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.

20-02-2026

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

BKN

To:
The Assistant Commissioner ST FAC
Medavakkam Assessment circle,
Room No 232, II, Floor,
Integrated Commercial Taxes and Registration
Building
Nandanam,
Chennai 600 035.

C.SARAVANAN, J.

BKN

WP No. 5716 of 2026

20-02-2026