IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6132 of 2026

Mega Enterprises
Rep by its Proprietor Chikkam Anantha Lakshmi
Having place of business at No.573-C, S.B.O.A
School Street,
Anna Nagar West Extension, Anna Nagar,
Chennai-600 101

..Petitioner(s)

Vs

The State Tax Officer
Padi Assessment circle,
Department of Commercial taxes,
No.4/109, room No.109, 1st Floor,
Bangalore Highway Road, nasarathpettai,
Poonamalle, Chennai-123

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records relating to the Order dated 01.09.2025 bearing reference no.33AAZFM8686R1ZR/ 2021-22 for the financial year 2021-2022 issued by the Respondent, to quash the same.

For Petitioner(s):	Mr. Raghunandhan Sriram
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 is before this Court against the impugned order dated 01.09.2025 passed for the Financial year 2021-2022 by the respondent. The impugned order was preceded by a Show Cause Notice in Form GST DRC-01 dated 29.11.2024, to which the petitioner filed detailed reply on 20.05.2025.

4. On perusal of the impugned order, it indicates that it has been passed after considering the petitioner's aforesaid reply. As such, there are no communication of any procedural irregularity by the respondent. Therefore, this Writ Petition is liable to be dismissed.

5. It is therefore submitted by the learned counsel for the petitioner that having no other effective remedy, the petitioner has approached this Court by filing the present writ petition on 04.02.2026.

6. The learned counsel for the petitioner further submits that the petitioner is willing to deposit 25% of the disputed tax for the liberty to file an appeal before the Appellate Authority.

7. The learned Government Advocate for the respondents on the other hand submits that the writ petition is devoid on merits as the petitioner failed to approach the Appellate Authority under Section 107 of the respective GST enactments within the prescribed time.

8. It is further submitted by the learned Government Advocate for the respondents that the impugned order dated 01.09.2025 is a detailed order passed after considering the reply filed by the petitioner dated 20.05.2025. It is therefore submitted that the writ petition is liable to dismissed.

9. I have considered the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent.

10. Following the consistent view taken by this Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation on its own turn.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

14. This Writ Petition stands dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

04-03-2026

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

To
The State Tax Officer
Padi Assessment circle, Department of Commercial taxes, No.4/109, room No.109, 1st Floor, Bangalore Highway Road, Nasarathpettai, Poonamalle, Chennai-123

C.SARAVANAN J.

RPP

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