IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5893 of 2026
and
W.M.P.Nos.6403 & 6404 of 2026

Tvl. Leo Transport Private Limited
Represented by its Director,
Thiru. Suresh,
No.16, 3rd Floor, Andiyappa Gramani Street,
Royapuram, Chennai – 600 013. ... Petitioner

Vs.

The Deputy State Tax Officer-1
Royapuram Assessment Circle,
No.4/109, 1st Floor,
Integrated Commercial Taxes Office Complex,
Room No.213, No.32,
Elephant Gate Bridge Road,
Chennai – 600 003. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD330523036306Q dated 09.05.2023 for the assessment year 2019-20 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner : Mr.T.Suresh

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 09.05.2023 passed under Section 73 of the respective GST enactments, for the tax period 2019 - 2020.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 09.01.2023 has been confirmed, as the petitioner failed to reply to the said notice.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 13.02.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit the entire disputed tax confirmed by the impugned order dated 09.05.2023, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

"Petitioner agree to pay 100% Tax Due"

7. Recording the same, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing the entire disputed tax confirmed by the impugned order dated 09.05.2023 in cash 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 impugned Show Cause Notice dated 09.01.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 09.05.2023 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / deposit.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner’s bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. It is made clear that bank attachment shall be lifted subject to the deposit of the entire 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.

13. 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.

14. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

17.02.2026

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer-1
Royapuram Assessment Circle,
No.4/109, 1st Floor,
Integrated Commercial Taxes Office Complex,
Room No.213, No.32,
Elephant Gate Bridge Road, Chennai – 600 003.

C.SARAVANAN, J.

raja

W.P.No.5893 of 2026

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