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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9862 of 2026

and

WMP Nos.10632 & 10633 of 2026

M/s. Adhithiyaa Hospital
Represented by its Proprietor Mr. M.
Muniraj, No. SY NO.66/4A2B,
Belathur, Krishnagiri, Tamilnadu- 635
124 GSTIN 33BAKPM3278D1ZR

Petitioner(s)

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Hosur (South-3) Assessment circle,
Integrated commercial Tax Building,
Ground Floor, Seetharam Medu, Old
Bus Stand, Hosur, Tamilnadu

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent herein in its Impugned order in GSTIN 33BAKPM3278D1ZR/ 2021-2022 dated 21.11.2025 along with the Consequential order in Form DRC-07 bearing Reference No.ZD3311253789064 dated 21.11.2025 for the period 2021-22, and quash the same.



For Petitioner(s): Mrs.R. Hemalatha

For Respondent: Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, 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 before this Court against the Impugned Assessment Order dated 21.11.2025, whereby the proposal in show cause notice in DRC-01 dated 10.09.2025 has been confirmed after considering the petitioner reply dated 19.11.2025.

4.A reading of the aforesaid reply dated 19.11.2025 indicates that the vendors incorrectly reported the invoices under B2C in GSTR 1 instead of B2B and hence invoices not appeared in GSTR 2A but the Petitioner availed Input



Tax Credit based on valid tax invoices issued by the vendors. However, the Petitioner also produced invoices as supporting documents. The impugned order records the reply of the petitioner and concluded the agenda:

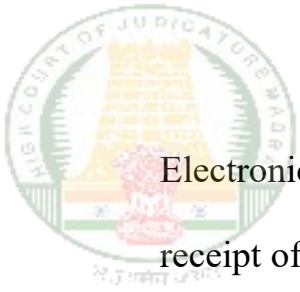
S.No	Issue	IGST	CGST	SGST	CESS	Total
1	2	3	4	5	6	7
1	Total tax due	0	102307	102307	0	204614
2	Interest	0	53177	53177	0	106354
3	Penalty	0	10231	10231	0	20461
	Total		165715	165715	0	331430

5.The learned counsel for the petitioner submits that the petitioner will get necessary Chartered Accountant Certificate to the effect that the tax was paid by the petitioner's Vendor.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication and she has also made an endorsement to that effect in the Court bundle.

“Consent to pay 10% deposit”.

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

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8. 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.

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

10. 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.

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



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

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

The State Tax Officer
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C.SARAVANAN J.

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