IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7153 of 2026
and W.M.P.No.7761 & 7763 of 2026

Tvl. S2 Integrators Private Limited
Formerly Known as Sri Granth Software Private
LimitedRep by its Director/Authorized Signatory
Mr. Mohamed Yousuf, 547, Anna Salai,
Nandanam,Chennai-600 035

..Petitioner(s)

Vs

The State Tax Officer(st)(fac)
Nandanam Assessment circle
No.46, Pasumpon Muthuramalingam salai
R.A.Puram
Chennai-28

..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 on the file of the Respondent in the impugned proceedings against the impugned order bearing reference No. GSTIN 33AABCU8048A1ZO/2017-18 dated 27.01.2025 passed by the Respondent, under the provisions of CGST Act, 2017 and quash the same and consequently direct the respondent to pass DE NOVO order

For Petitioner(s): Ms.Shainsha

For Respondent(s): Mr.C.Harsharaj,
Special Government Pleader

ORDER

Mr.C.Harsharaj, the learned Special Government Pleader 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 Special Government Pleader for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned order dated 27.01.2025 whereby the proposal in Show Cause Notice in DRC – 01 dated 11.02.2023 has been confirmed in the absence of reply despite several reminders to the petitioner.

4. The learned counsel for the petitioner submits that the entire disputed tax has already been recovered on 28.04.2025 from the petitioner's Electronic Credit Ledger.

5. However, the learned Special Government Pleader is unable to verify the same.

6. Following the consistent view taken by this Court under similar circumstances, the case is remitted back to the respondent to pass a fresh order

on merits, 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. After due verification, any amount already recovered from the petitioner’s bank account shall be adjusted towards the said 25% of disputed tax. In case the amount already recovered, as stated above, exceeds or satisfies the 25% pre-deposit requirement, no further amount shall be required to be deposited for the purpose of redoing the proceedings.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 11.02.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.01.2025 as an addendum to the Show Cause Notice dated 11.02.2023.

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 shall also stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in

arrears of any amount 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.

26-02-2026

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

BKN

To:

The State Tax Officer(st)(fac)
Nandanam Assessment circle
No.46, Pasumpon Muthuramalingam salai
R.A.Puram
Chennai-28

C.SARAVANAN, J.

BKN

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