



W.P.No.7917 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.7917 of 2026

and

W.M.P.Nos.8576 and 8578 of 2026

DPL Solutions,
Represented by its Proprietor Pandarinath Rajendran,
No.6001, TNHB Phase, Ayyapakkam, Chennai,
Tiruvallur-600 077.

... Petitioner

Vs.

1. Deputy Commissioner (ST)
Tiruvallur & Kancheepuram Appeals,
1st Floor, CT Building, Collectorate Campus,
Kancheepuram 631 501.
2. Proper Officer/Deputy Commercial Tax Officer,
Tiruverkadu Assessment Circle,
No.4/109, 1st Floor,
Integrated Commercial Taxes Building,
Bangalore Chennai Highway, Chennai-600 123. ... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in GSTIN No.33A1ZPR2161A2Z8/2021-22 on the file of the first respondent and quash the impugned order dated 31.12.2025 for the FY 2021-22 as arbitrary.



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For Petitioner : Mr.S.Kabil Dev

For Respondent : Mrs.Vasantha Mala,
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Additional 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 Government Advocate for the Respondent.

3. The petitioner is before this Court against the impugned order of the first respondent dated 31.12.2025, whereby the petitioner's appeal against order dated 14.07.2025 passed by the second respondent has been rejected on the ground of limitation on an account of failure on the part of the petitioner to deposit 10% of the disputed tax confirmed today, order dated 14.07.2025.

4. By the aforesaid Order in Original dated 14.07.2025, the following demand was confirmed against the petitioner.



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Demand Details

(Amount in Rs)

<i>Sr. No.</i>	<i>Tax Rate (%)</i>	<i>Turnover</i>	<i>Tax Period</i>		<i>Act</i>	<i>POS (Place of Supply)</i>	<i>Tax</i>	<i>Interest</i>	<i>Penalty</i>	<i>Fee</i>	<i>Other s</i>	<i>Total</i>
			<i>From</i>	<i>To</i>								
1	0	0.00	APR 2021	MAR 2022	SGST	NA	0.00	59,748.00	14,757.00	0.00	0.00	74,505.00
2	0	0.00	APR 2021	MAR 2022	CGST	NA	0.00	59,748.00	14,757.00	0.00	0.00	74,505.00
3	0	0.00	APR 2021	MAR 2022	CESS	NA	1,69,585.00	72,173.00	16,958.00	0.00	0.00	2,58,716.00
Total							1,69,585.00	1,91,669.00	46,472.00	0.00	0.00	4,07,726.00

5. It is noticed that the petitioner has voluntarily paid an amount of Rs.1,47,572) each towards CGST and SGST return on 03.06.2025. However, the Petitioner has not paid a sum of Rs.1,69,585/- balance amount towards cess. It is noticed that the Petitioner has replied to the Show Cause Notice in DRC 01 dated **28.05.2025** which culminated in the Impugned Order.

6. Considering the above payment, the impugned order is quashed and the case is remitted back to the first respondent to pass a fresh order on merits. Until then all recovery proceedings shall be kept in abeyance.



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7. This Writ Petition is disposed of with the above observations.

No costs. Consequently, the connected miscellaneous petition is closed.

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Vv

Neutral Citation : Yes / No

To:

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