IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.8880 of 2026
and
W.M.P.Nos.9577 & 9578 of 2026

M/s. Team and Sons
Rep. By its prop. Mr. Dinesh Kumar,
No. 162-A, Adinath Trade Complex,
Adinath Nagar, 200 ft Road,
Madhavaram,
Chennai - 600060.

..Petitioner

Vs

1. The Deputy Commissioner (ST),
   GST Appeal, Chennai – 1,
   2nd Floor, Greams Road,
   Chennai - 600 006.

2. The Deputy Commercial Tax Officer,
   Surapattu Assessment Circle,
   1st Floor, Integrated Commercial
   Tax Buildings No. 32,
   Elephant Gate Bridge,
   Chennai - 600 003.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to Memorandum vide Rc.No.206 /2025/A1 dated 06.11.2025 passed by the 1st Respondent and order in Reference No. ZD3308241417591 dated 17.08.2024 passed by the 2nd Respondent and quash the same and to direct the l st Respondent to accept the statutory appeal dated 27.01.2025 filed under Tamil Nadu GST Act, 20I7 against demand order of the 2d Respondent in Reference No. ZD330824147591 dated 17.08.2024 without reference to limitation and pass such further or other orders as this Hon'ble Court may deem fit in the circumstances of the case and thus render justice.

For Petitioner	:	Mr.Hariharan. V
For Respondents	:	Mr.C.Harsharaj, Special Government Pleader.

ORDER

Mr.C.Harsharaj, Special Government Pleader, learned Special Government Pleader takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned rejection Order dated 06.11.2025 passed by the 1st respondent, and the impugned assessment Order dated 17.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.05.2025 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 17.08.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already

expired long before. However, the present Writ Petition has been filed only on 02.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The petitioner will deposit 15% of disputed tax amount."*

7. Recording the above consent given by the petitioner, the case is remitted back to the second Respondent to pass a fresh order on merits subject to the Petitioner depositing 15% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 18.05.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.08.2024 as an addendum to the Show Cause Notice dated 18.05.2025.

9. In case the Petitioner complies with the above stipulations, the second 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% 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.

11. 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.

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

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

10.03.2026

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

To

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2nd Floor, Greams Road,
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2. The Deputy Commercial Tax Officer,
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1st Floor, Integrated Commercial
Tax Buildings No. 32,
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C.SARAVANAN, J.

kmm

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