IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 9/3/2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8766 of 2026
and
W.M.P.Nos.9430 and 9431 of 2026

M/s. Zn Synergies Private Limited
rep. By its Director
Mr.Siddique Hussain Hashmi
Plot No.59, Z N Towers, Vanasakthi Nagar
Phase 1, Madhanakuppam, Korattur
Ambattur Taluk
Chennai 600 099. … Petitioner

Vs

1. The Appellate Deputy Commissioner (ST)
GST Appeals II
Commercial Taxes Department
Greams Road
Chennai 600 006.

2. The Assistant Commissioner (ST)
Ambattur Assessment Circle
Commercial Taxes Department
No.322 & 325, 3rd Floor
Integrated Commercial Taxes Building
Nandanam
Chennai 600 035. … Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified mandamus to quash the impugned order bearing Ref.No.ZD3310253876946 dated 21/10/2025 passed by the second respondent and consequently, direct the second respondent to provide opportunity to contest the claim and passed an order within the stipulated time in accordance with the judgment of this Court in W.P.No.8468 of 2024 dated 27/3/2024 (M/s.Tvl.Subh Sri Agencies Vs. The Deputy State Tax Officer).

For Petitioner : Mr.G.M.Gokul Ram

For Respondent : Mrs.Amirtha Poonkodi Dinakaran
Government Advocate

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ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 31/10/2025 passed by the second respondent.

4. The impugned order was preceded with a Show Cause Notice dated 26/5/2025.

5. It is the case of the petitioner that petitioner failed to respond to the show cause notice as it was posted in web portal and that petitioner became aware of the same only after recovery proceedings were initiated.

6. It is submitted by the learned counsel for the petitioner that petitioner has a fair case to succeed and therefore, one opportunity be given to the petitioner.

7. On the other hand, learned Government Advocate for the respondents would submit that this writ petition is liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Asstt. Commr.(CT), LTU, Kakinada V. Glaxo Smith Kline Consumer Health Care Ltd.,** [**C.A.No.2413 of 2020, dated 06.05.2020],** where the Hon’ble Supreme Court has held that the limitation prescribed under the Act for filing the appeal cannot be extended.

8. I have considered the submissions made by the learned counsel for the petitioner and learned Government Advocate for the respondents.

9. Under similar circumstances, orders have been quashed and the cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay

in approaching the court. I do not find any reason to take a different view in this case.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the second respondent to pass a fresh order on merits subject to the petitioner depositing 25% of the disputed tax amount 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.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 26/5/2025 together with requisite documents to substantiate the case by treating the impugned Order dated 31/10/202 as an addendum to the Show Cause Notice dated 26/5/2025.

12. Subject to the petitioner complying with the above stipulations, the second respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such order, the petitioner shall be heard.

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

14. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax amount, as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned order.

15. In case the petitioner fails to comply with any of the stipulations, the second 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.

16. With the above directions, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

9/3/2026

Index: Yes/No
Neutral Citation : Yes / No

C.SARAVANAN, J.

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To

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