IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10244 of 2026
AND
WMP Nos. 11094 & 11097 of 2026

M/s.SINCERE Security Management Services
Private Limited Represented by its Director
Jayageetha
No. 7/1, D Block, Apollo Chalet, 7th Street,
Anna Nagar East,
Chennai 600 102 ..Petitioner

Vs

1. The State of Tamil Nadu
   Rep. by its Secretary,
   Commercial Taxes Department,
   Fort St. George,
   Chennai-600 009
2. Assistant Commissioner ST
   Ayanavaram Assessment Circle,No. 1, Greams Road,Chennai 600 006
3. The Commercial Tax Officer
   Ayanavaram Central II,
   Chennai Central,State of Tamil Nadu ..Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the order passed by the 2nd respondent in Reference No. ZD330225064891F dated 06.02.2025 for the financial year 2020 21 and the consequential Form GST DRC 07, and quash the same as arbitrary, illegal and unconstitutional and Consequently, direct the respondents to adjust of the amount of Rs. 2,41,338/ paid by the petitioner under Form GST DRC 03, ARN AD330422008320X dated 04.04.2022, towards any tax/interest liability for FY 2020 21 and to forgo the penalty.

For Petitioner(s): Mr.A.K.Rajaraman

For Respondent(s): Mrs.K.Vasanthamala, GA

ORDER

Mrs.K.Vasanthamala, learned Government Advocate 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 Order dated 06.02.2025, which was preceded by a Show Cause Notice in FORM GST DRC-03 dated 25.11.2024 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 06.02.2025.

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 10.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% 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:-

"Accept 25% "

8. 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 25% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-03 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 06.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. 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 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

12. 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.

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

14. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

17-03-2026

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

GV

To

1. The State of Tamil Nadu
   Rep. by its Secretary,
   Commercial Taxes Department,
   Fort St. George,
   Chennai-600 009
2. Assistant Commissioner ST
   Ayanavaram Assessment Circle,No. 1, Greams Road,Chennai 600 006

3. The Commercial Tax Officer
   Ayanavaram Central II,Chennai Central,State of Tamil Nadu

C.SARAVANAN J.

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