



WEB COPY

WP No. 7323 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 7323 of 2024 and

W.M.P.Nos.8195,8199 and 8202 of 2024

M/s Km Wedding Events Management Privatet Ltd
Rep. By Its Director Mr.V.Vijaya Bhaskar, No.6/1
Ramasamy Street, T. Nagar, Chennai-600 017.

..Petitioner(s)

Vs

1. State Tax Officer
Nandanam Assessment Circle, No.46, Iii Floor,
Greenways Road, Chennai-28.
2. Deputy Commissioner (st)
South Ii Zone, Integrated Building Of
Registration And Commercial Tax Department,
7th Floor, Room No.724, Nandanam,
Chennai-600 035.
3. The Branch Manager
Hdfc Bank Limited, No.56, Gn Chetty Road,
T.Nagar, Chennai-600 017.

..Respondent(s)

Prayer: This Writ petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus call for the records of 1st respondents impugned order dated 31.08.2023 bearing reference GSTIN



33AACCK3763B1ZZ / 2017-18 and quash the same and further direct the 1st respondent to pass a fresh order after considering the submission of the petitioner together with an opportunity of personal hearing and for production of supporting documents and pass orders.

For Petitioner(s): M/s.S.Jaikumar, M.Karthikeyan,
P.Varshini, Sr.Nandhini, Amritha Balaji,
J.Prageetha, S.Shashank Dt.19/12/2025

For Respondent(s): Mrs. K. Vasanthamala Govt Advocate (tax)
Takes Notice For Respondents.

ORDER

This writ petition is taken up for disposal after hearing the learned counsel for the respondent after discussing with the requirement to file a counter.

2. In this Writ Petition, the Petitioner has challenged the impugned Order dated 31.08.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 19.05.2023 to which the petitioner has replied in FORM GST DRC 06 dated 31.07.2023.

3. 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 **15.03.2024.**



4. The learned counsel for the petitioner submitted that the petitioner would like to explore the possibility of assailing the impugned order before the Appellate Commissioner.

5. The learned counsel for the petitioner further submitted that the petitioner will deposit 25% of the disputed tax for grant of such liberty to file an appeal before the Appellate Authority. The learned counsel has also made an endorsement to that effect, which is extracted below:

“The Petitioner is willing to pay 25% of the disputed tax demand as per render justice.”

6. Recording the above submission, liberty is granted to the petitioner to file an appeal before the Appellate Authority against the impugned order, subject to the petitioner pre-depositing 25% of the disputed tax confirmed by the impugned order in cash within a period of 30 days from the date of receipt of a copy of this order.

7. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits and in accordance with law on its own term without further reference to limitation. 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.



8. 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.

9. In case the Petitioner fails to comply with any of the stipulations, the first 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.

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

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

11-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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C.SARAVANAN, J.

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