IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9530 of 2026
and WMP Nos.10262 & 10264 of 2026

Sivagami Saravanan
Sole Proprietor of Tvl. Dayavu
Engineering Enterprises, No. 29, 4th
Street, Sakthi Nagar, Thoraipakkam,
Chennai, - 600097

Petitioner(s)

Vs

The Commercial Tax Officer
Sholinganallur Assessment Circle
Integrated Commercial Taxes and Reg.,
Dept., 2nd Floor, Room No.240,
Nandanam, Chennai-600 035

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari,calling for the records in Reference No. ZD330824143071R dated 17.08.2024 u/s.73 of the TNGST Act, 2017 along with a summary of the order dated 17.08.2024 in Reference No. ZD330824143071R on the file of the Respondent relating to F.Y.2019-2020 and quash the same

For Petitioner (s) : Mrs.N. Janani

For Respondent (s) : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

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

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 17.08.2024, which was preceded by Show Cause Notices in GST DRC-01 dated 28.05.2024 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and 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. The present Writ Petitions has been filed only on 05.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% 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 bundles which has been extracted hereunder:-

> *"Counsel for Petitioner willing to pay 50% of tax".*

7. Under similar circumstances, Order has been quashed and case gas been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of 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 GST DRC-01 dated 28.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.08.2024 as an addendum to the Show Cause Notices dated 28.5.2024.

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 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

13-03-2026

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

To

The Commercial Tax Officer
Sholinganallur Assessment Circle
Integrated Commercial Taxes and Reg.,
Dept., 2nd Floor, Room No.240,
Nandanam, Chennai-600 035

C.SARAVANAN J.

kp

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