IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11207 of 2026
and
WMP Nos.12206 and 12210 of 2026

Tvl Softsmith Infotech Private Limited
Rep. by its Director Pitchumani Nagarajan
Having its registered office at
4, Block 1, D No.1C, Bajaj Apartments,
5th Main Road, Nandanam Extension,
Nandanam, Chennai 600035

..Petitioner

Vs

The Assistant Commissioner (ST)
Nandanam Assessment Circle,
Office at No.46, III Floor,
Greenways Road,
Chennai - 600 028.

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorarified Mandamus to call for the records of impugned order passed under section 73 of TNGST Act dated 06.04.2024 having reference number ZD330424057682F passed by the respondent for the Financial Year 2018-19, and quash the same as arbitrary, unjust and illegal and violative of principles of natural justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner: Mr.Suresh T

For Respondent: Ms.Amirtha Poongodi Dinakaran
Government Advocate

ORDER

MsAmirtha Poonkodi Dinakaran , learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 06.04.2024, whereby the proposal in Show Cause Notice dated 20.06.2023 issued for the tax period 2018-2019 under Section 73 of the Tamilnadu Goods and Services Tax Act, 2017 has been confirmed in the absence of the reply.

4. The learned counsel for the Petitioner submits that the demand has been confirmed by the impugned order has already been recovered from the Petitioners Electronic Cash Ledger on 10.10.2025. However, the learned counsel for the Respondent is unable to confirm the same.

5. Ordinarily, the Writ Petition ought to have been dismissed has been filed long after the expiry of limitation in terms of decision of the Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. Considering the fact that the Petitioner may have a case on merits, I am inclined to remit the case back to the respondent to pass fresh order subject to petitioner depositing 50% of the disputed tax less the amount recovered or paid for towards the tax liability.

7. It is for the petitioner to substantiate the amount recovered on 10.10.2025 is towards the tax liability confirmed by the impugned order. In case, the petitioner is convincing the respondent, the respondent has pass a fresh order on merits subject to additionally the petitioner filing a reply to the Show Cause Notice by treating the impugned order inaddendum.

8. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" Petitioner ready to pay 50% of the tax due Already paid by the Electronic Cash Ledger May be Adjusted. "***

9. Recording the above consent, 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 thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 2**0.06.2023** together with requisite documents to substantiate the case by treating the impugned Order dated 06.04.2024 as an addendum to the Show Cause Notice dated2**0.06.2023**.

11. 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.

12. 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.

13. 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.

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

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

24-03-2026

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

Vv

To
The Assistant Commissioner (ST)
Nandanam Assessment Circle,
Office at No.46, III Floor,
Greenways Road,
Chennai - 600 028.

C.SARAVANAN J.

Vv

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