IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10258 of 2026
AND
WMP Nos. 11120 & 11121 of 2026

Tvl Metal Touch
Rep. by its Proprietor,
Thiru. Arumugam Parthiban,
Ground 58/32, Five Furlong Road,
Guindy Station,
Maduvinkarai,
Chennai 600032

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Mylapore Assessment circle,
Room No. 249 , Integrated commercial Taxes and
Registration Department, South Tower,
2nd Floor, Anna Salai,
Nandanam, Chennai 35

..Respondent(s)

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 of the Respondent herein in impugned order in Form DRC-07 having reference No.ZD330425169146E dated 23.04.2025 for the assessment year 2022-2023 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the Petitioner

For Petitioner: Mr.Suresh T

For Respondent: Mr.C.Harsharaj, Spl. GP

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. This Writ Petition is disposed of at the admission stage itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 23.04.2025 whereby the proposal in the Show Cause Notice that preceded the impugned order in DRC 01 dated 09.10.2024 issued for the tax period 2022-2023 has been confirmed in the absence of the reply.

4. Learned counsel for the Petitioner submitted after the impugned order was passed on 23.04.2025, the entire disputed tax has been recovered from the Petitioner's Electronic Credit Ledger.

5. Learned Special Government Pleader for the Respondent, is however, unable to confirm the same.

6. Be that as it may, this case is remitted back to the Respondent subject to the Petitioner depositing 25% of the disputed tax as confirmed vide impugned order as a condition for *denovo* adjudication.

7. Needless to state, the amount that is said to have been recovered which shall be verified and shall be subject to adjustment.

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 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-01 dated 09.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 23.04.2025 as an addendum to the Show Cause Notice dated 09.10.2024.

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

Neutral Citation: Yes/No **17-03-2026**

GV

To

The Deputy State Tax Officer 1
Mylapore Assessment circle,
Room No. 249 , Integrated commercial Taxes and Registration Department,
SouthTower,
2nd Floor, Anna Salai,
Nandanam, Chennai 35

C.SARAVANAN J.

GV

WP No. 10258 of 2026
AND
WMP Nos. 11120 & 11121 OF 2026

17-03-2026