IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.04.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12426 of 2026
and
W.M.P.Nos.13591 and 13596 of 2026

Tvl.Dhanshika Infrastructure Private Limited,
Represented by its Manager
M.Dhanush ... Petitioner

Vs.

The Assistant Commissioner,
Ambattur Assessment Circle,
Integrated Registration and Commercial
Taxes Building,
Nandanam,
Chennai – 600 035. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order of demand vide DRC-07 bearing Reference No.ZD331025274712M dated 25.10.2025 passed by the respondent for the Financial Year 2024-2025 and quash the same as illegal, invalid, without jurisdiction and violated the principles of natural justice.

For Petitioner : Mr.J.Arun Kumar

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

The Petitioner is before this Court against the impugned order dated 25.10.2025 whereby the proposal in the Show Cause Notice in GST DRC-01 dated 10.07.2025 has been confirmed.

2. The Petitioner had also replied to the above Show Cause Notice on 23.08.2025 which is captured in Form GST DRC-06. Relevant portion of the reply of the Petitioner has been extracted below:-

> "We humbly request your permission to allow us to discharge the tax liability in instalments under the provisions of Section 80 of the CGST Act. This will enable us to fulfil our obligations in a structured and timely manner while ensuring that our business sustains itself and continues to generate revenue, which in turn contributes to regular tax payments."

3. A reading of the above reply indicates that the Petitioner attempted to discharge the tax liability however wanted the Respondent Assistant Commissioner to exercise the power under Section 80 of the respective GST Enactments. Only the Commissioner is empowered to grant time to pay tax amount in installments.

4. Considering the same, I do not find any merits in the challenge to the impugned order on the ground that there is a violation of Principles of

Natural Justice. However, liberty is given to the Petitioner to file a fresh application before the Appellate Commissioner under Section 80 of the respective GST Enactments, within a period of fifteen (15) days from today.

5. In case such application is filed, the Appellate Commissioner shall endeavour to pass final order on merits. However, the Petitioner shall deposit at least 10% of the disputed tax to prove its *bona fide*.

6. This Writ Petition stands dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

02.04.2026

Neutral Citation : Yes / No

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To:

The Assistant Commissioner,
Ambattur Assessment Circle,
Integrated Registration and Commercial
Taxes Building,
Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

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