IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11670 of 2026
AND
WMP Nos. 12727 & 12729 of 2026

Tvl Sundar Timber and Plyboards Pvt Ltd.,
Represented by its Director Mr. Renganathan
MahendranNew No. 94/2, Old No. 50/2, Arimuthu
Street,Choolai, Chennai, Tamil Nadu

..Petitioner(s)

Vs

Assistant Commissioner (ST).,
Choolai Assessment Circle,
No.1, 1st Floor, PAPJM Annex Building,
Greams Road, Chennai - 600 006. ..Respondent(s)

PRAYER; Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records in relation to the Impugned order u/s 73 of the TNGST ACT, 2017 in GSTIN 33AABCS2151A1Z6/2021-22 dated 16.12.2025 for the FY 2021-22 and quash the same.

For Petitioner(s): Mr.V.Arunachalesh

For Respondent(s): Mrs.P.Selvi, GA

ORDER

Mrs.P.Selvi, 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 16.12.2025, which was preceded by a Show Cause Notice in DRC-01 dated 09.06.2025 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and, has thus suffered the impugned Order dated 16.12.2025.

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 long before. However, the present Writ Petition has been filed only on 23.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"Petitioner undertakes to pay 10% of the Tax demand "

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 09.06.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 16.12.2025 as an addendum to the Show Cause Notice dated 09.06.2025.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

11. 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.

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

13. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

26-03-2026

Neutral Citation: Yes/No

GV

To

Assistant Commissioner (ST).,
Choolai Assessment Circle,
No.1, 1st Floor, PAPJM Annex Building,
Greams Road, Chennai - 600 006.

C.SARAVANAN J.

GV

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