



WEB COPY

WP No. 10798 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10798 of 2026

and

WMP.Nos.11730, 11733 and 11735 of 2026

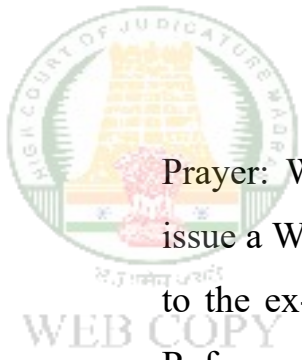
Teekaram Prem Kumar
16, AKT Thangavel Nagar,
Kancheepuram,
Tamil Nadu-631501.

..Petitioner(s)

Vs

1. Deputy Commissioner (ST)
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Office,
Collectorate Campus,
Kanchipuram -631 501
2. Commercial Tax Officer
Commercial Tax Department,
Collectorate Campus,
Kanchipuram 631501
3. The Branch Manager,
State Bank of India,
15B, T K Nambi Street, Chinna Kanchipuram,
Kanchipuram 631501

..Respondent(s)



Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Ceritorari, calling for the records of the 2nd Respondent relating to the ex-parte impugned order of the 2nd Respondent dated 17.02.2025 vide Reference No. ZD330225159311T for the Tax Period April 2020- March 2021 directing the Petitioner to make the payment of Rs.6,70,496/- along with an interest of Rs.5,29,048/- levied under Section 50(1) and Penalty of Rs.67,050/- under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017 for the financial Year 2020-2021 and quash the ame as illegal arbitrary and unconstitutional and seeking for such further or other orders as this Honble Court

For Petitioner(s): Mr.Salai Varun

For Respondent(s): Mrs. K. Vasanthamala

Government Advocate for R1 and R2

ORDER

Mrs.K. Vasanthamala, learned Government Advocate takes notice for the Respondent 1 and 2.

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 Respondents 1 and 2.



3. The learned counsel for the Petitioner appears through Video Conferencing and gives the consent on behalf of the Petitioner that the Petitioner shall deposit 25% of the disputed tax confirmed by the impugned order dated 17.02.2025 as a condition for denova adjudication of the issue covered by the impugned order.

4. The learned counsel for the Respondents 1 and 2 submits that the respondent has no objection for the above.

5. Recording the above consent, the case is remitted back to the 2nd 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.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.10.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 17.02.2025 as an addendum to the Show Cause Notice dated 09.10.2024.



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7. In case the Petitioner complies with the above stipulations, the 2nd 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.

8. 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.

9. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

10. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.



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

25-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

1. Deputy Commissioner (ST)
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2. Commercial Tax Officer
Commercial Tax Department,
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C.SARAVANAN, J.

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