IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11078 of 2026
and
W.M.P.Nos.12025 & 12028 of 2026

Mraghavan
Proprietor of Tvl. Lakshmi & Co
No. 14, Annai Theresa Street,
Gangai Nagar Kallikuppam Ambattur,
Tiruvallur 600058. ... Petitioner

Vs.

1. The Commercial Tax Officer,
   Thirumullaivoyal Assessment Circle
   Door No.32, Room No.115, 1st Floor,
   Tiruvallur Division,
   Integrated Commercial Taxes Offices Building,
   Elephant Gate Bridge Road,
   Vepery, Chennai – 600 003.

2. The Deputy Commissioner (ST)
   Avadi Zone
   No. 32, Integrated Commercial Taxes Building
   Elephant Gate Bridge Road
   Chennai – 600 003. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records culminating Order No. ZD330225083427F dated 08.02.2025 passed by the 1st respondent and quash the same as per se illegal.

For Petitioner : Mr. P. Rakesh

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

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

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, this writ petition is being disposed of at the time of admission.

3. In this Writ Petition, the petitioner has challenged the impugned Order dated 08.02.2025 passed under Section 73 of the respective GST enactments for the tax period 2020-2021.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 25.11.2024 was confirmed, as the petitioner failed to produce relevant documents to substantiate their case.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired. The present writ petition has been filed only on 16.03.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to that effect.

7. Recording the same, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax confirmed by the impugned order in cash or from the Petitioner's Electronic Credit Ledger 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 impugned Show Cause Notice dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 08.02.2025 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / deposit.

10. It is needless to state that, before passing any such order, the petitioner shall be heard.

11. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

12. It is made clear that the bank attachment shall be lifted, subject to the deposit of 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.

13. In case the petitioner fails to comply with any of the stipulations, the respondents are 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. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

23.03.2026

raja

Neutral Citation : Yes / No

To

1. The Commercial Tax Officer,
   Thirumullaivoyal Assessment Circle
   Door No.32, Room No.115, 1st Floor,
   Tiruvallur Division,
   Integrated Commercial Taxes Offices Building,
   Elephant Gate Bridge Road,
   Vepery, Chennai – 600 003.

2. The Deputy Commissioner (ST)
Avadi Zone
No. 32, Integrated Commercial Taxes Building
Elephant Gate Bridge Road
Chennai – 600 003.

C.SARAVANAN, J.

raja

W.P.No.11078 of 2026

23.03.2026