IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13398 of 2026
and
W.M.P.Nos.14621, 14622 & 14625 of 2026

M/s. MPL Sub-Assemblies Private Limited
Rep. by its Authorised Signatory Sreekanth Narasimhan
12C, Survey No.266/4,
Seemathamman Nagar Salai,
Maduravoyal, Chennai – 600095. ... Petitioner

Vs.

1. Commercial Tax Officer
   Integrated Commercial Taxes Building,
   Ground Floor 4/109, Bangalore High Road,
   Varadharapuram,
   Nazarapet, Poonamallee Taluk,
   Kancheepuram – 600123.

2. Assistant Commissioner (State Taxes),
   Vanagaram Assessment Circle Integrated CT
   Building No.4/109
   Bangalore High Road,
   Varadharapuram,
   Nazarapet, Poonamallee Taluk,
   Kancheepuram – 600123. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned notice in bearing Reference No. ZD330524140566H dated 17.05.2024 and the consequential impugned assessment order bearing Reference No.ZD3308240468355 dated 06.08.2024, passed by the 1st Respondent for the assessment year 2019-2020, and quash the same as illegal, arbitrary and violative of the principles of natural justice, and consequently direct the 1st Respondent to grant the petitioner a reasonable opportunity of hearing.

For Petitioner : Mr.V.Jai Bharath

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate 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 Notice dated 17.05.2024, along with the impugned Order dated 06.08.2024 passed under Section 73 of the respective GST enactments for the tax period 2019-2020.

4. At the outset, the learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned order, as a condition for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

"Petitioner will deposit 50% for remanding back"

5. The Learned Government Advocate for the respondents would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

6. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondents, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 50% of the disputed tax, either 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.

7. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 17.05.2024, along with the requisite documents to substantiate their case, treating the impugned Order dated 06.08.2024 as an addendum to the said notice.

8. 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 / pre-deposit.

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

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

11. It is made clear that bank attachment shall be lifted, subject to the deposit of 50% 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 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.

13. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

raja

Neutral Citation : Yes / No

To

1. The Commercial Tax Officer
   Integrated Commercial Taxes Building,
   Ground Floor 4/109, Bangalore High Road,
   Varadharapuram,

Nazarapet, Poonamallee Taluk,
Kancheepuram – 600123.

2. The Assistant Commissioner (State Taxes),
   Vanagaram Assessment Circle Integrated CT
   Building No.4/109
   Bangalore High Road,
   Varadharapuram,
   Nazarapet, Poonamallee Taluk,
   Kancheepuram – 600123.

C.SARAVANAN, J.

raja

W.P.No.13398 of 2026

09.04.2026