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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10502 of 2026
and
W.M.P.Nos.11360 and 11361 of 2026

Tvl.Cute Puppy Enterprises,
Rep by its Proprietor, Mr.Senthil Nagalingam Kumar,
No.5, Paul Vergees Street, Vetri Nagar, Chennai-600 082
GSTIN:33CbNPK3604C1Z3 ... Petitioner

Vs.

The Deputy State Tax Officer-2,
Perambur Assessment Circle, No.1, PAPJM Buildings, Greams Road,
Chennai-600 006. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus,to call for the records of the impugned proceedings of the Respondent in GSTIN No.33CBNPK3604C1Z3/2019-20 dated 19.08.2024 along with its consequential Summary Order in FORM GST DRC-07 in Reference No.ZD3308241487263 passed under Section 73 of the TNGST Act, 2017 dated 19.08.2024 for the FY:2019-20 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

For Petitioner : Ms. S. Premalatha
For Respondent : Mrs. P. Selvi,
Government Advocate

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O R D E R

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. The Petitioner is before this Court against the Impugned Order dated 19.08.2024, whereby proposal in Show Cause Notice dated 23.05.2024 has been confirmed on the ground that the Petitioner failed to respond to the same.

4. The Petitioner was also issued with Reminders on 04.07.2024 and 16.08.2024, which called upon the Petitioner to appear for a personal hearing. The Petitioner had not appeared for the personal hearing fixed on 08.07.2024 and 19.08.2024 and thus, suffered the impugned order dated 19.08.2024.

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5. 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. The present Writ Petition has been filed only on 12.03.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication.

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

"For Petitioner: Willing to deposit 50%"

8. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 23.05.2024 together with requisite documents to

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substantiate the case by treating the impugned Order dated 19.08.2024 as an addendum to the Show Cause Notice dated 23.05.2024.

10. 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 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.

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

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

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

17.03.2026

Neutral Citations: Yes/No

klt

To

The Deputy State Tax Officer-2,
Perambur Assessment Circle,
No.1, PAPJM Buildings, Greams Road,
Chennai-600 006.

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C.SARAVANAN, J.

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