IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11645 of 2026
AND
WMP Nos. 12692 & 12690 of 2026

Tvl J SABARI CONTRACTOR
Rep by its proprietor,
Mr.Jayaraman Sabari)
No.18, Vaigai Street,
Surya Nagar, Minjur,
Chennai, Tiruvallur,
Tamil Nadu, 601203.

..Petitioner(s)

Vs

The Assistant commissioner
Ponneri Assessment circle
Integrated commercial Taxes building
First floor,
Room No.106, No.32
Elephant Gate Bridge Road
Vepery,
Chennai-600 003

..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 on the files of the Respondent herein in FORM GST DRC 07 with Reference No. ZD330424224206U dated 27.04.2024 along with the detailed order in GSTIN / 33AJYPS1170J1ZP / 2018-19 dated 27.04.2024 for the tax period April 2018 March 2019 and quash the same

For Petitioner(s): Mr.S.Kamala Kanth

For Respondent(s): Mr.TNC.Kaushik, AGP

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. Learned counsel for the Petitioner fairly concedes that the Petitioner will deposit 50% of the disputed tax. However, he would further submit that the amount that is said to have been recovered on 13.09.2025, may be adjusted.

4. Learned counsel for the Respondent submitted that he has no objection to the same subject to verification.

5. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court.

6. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order in view of the impugned order dated 27.04.2024 subject to Petitioner depositing 50% of the disputed tax less any amount that is said to have been recovered or paid for towards the liability

confirmed by the impugned order. The Petitioner shall also file a reply to the Show Cause Notice dated 03.06.2022 within a period of 30 days from the date of receipt of a copy of this order.

7. 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.

8. 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.

9. 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.

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

C.SARAVANAN J.

GV

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

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

26-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GV

To

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