IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11036 of 2026
and
WMP NO. 11978 and 11981 of 2026

M/s.Naveen Advertisers
Rep by its Proprietrix Savarinayagi
No.7, Police Officers colony, O block,
Anna Nagar East, Chennai - 600 102

..Petitioner

Vs

The Assistant Commissioner of GST and Central Excise
Anna Nagar Division,
North Commissionerate,
2054 12th Main Road, Newry Tower,
Anna Nagar, Chennai-600 040

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the respondent in Order in Original No.18/2023-ST, issued in DIN20230359TK000082398D/ C.No. GEXCOM/SCN/ST/1107/2022- CGST-DIV-ANN-COMMRTE-CHENNAI(N) dated 28.03.2023, and quash the same.

For Petitioner: Mr.A. Chandrasekaran

For Respondent: Mr.K.S.Ramasamy
Senior Standing Counsel

ORDER

Mr.Su.Srinivasan, learned Senior Standing Counsel 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 Senior Standing Counsel for the Respondent.

3. In this Writ Petition, the Petitioner is before this Court against the impugned Order in Original No.18/2023-ST-dated 28 03 2023, whereby, the proposal in Show Cause Notice No.8 of 2022 dated 28.04.2022 has been confirmed.

4. The learned counsel for the Petitioner fairly concedes that part of the Petitioner will deposit the entire disputed tax less the amount already paid or recovered from the Petitioner.

5. The learned counsel for the Respondent is however unable to confirm the same and the receipts enclosed along with typed set, which led pertain to the demand confirmed by the impugned order.

6. Be that as may, the case is remitted back to the respondent, recording the submissions made by the learned counsel for the Petitioner that the entire disputed tax confirmed by the impugned order shall be deposited less any amount recovered or paid by the Petitioner.

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

> ***"Petitioner undertakes to pay the entire disputed tax less the amount already paid a Rs.11,76,726/- within 3 months"***

8. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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 in GST DRC-01 dated 28.04.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 28.03.2023 as an addendum to the Show Cause Notice dated 28.04.2022 .

10. Needless to states, any amount recovered from the petitioner/paid by the petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of the entire disputed tax. This will be however subject to verification by the Respondent.

11. 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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 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.

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

15. 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:

The Assistant Commissioner of GST and Central Excise
Anna Nagar Division,
North Commissionerate,
2054 12th Main Road, Newry Tower,
Anna Nagar, Chennai-600 040

C.SARAVANAN J.

Vv

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