



W.P.No.11164 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11164 of 2026

and

W.M.P.Nos.12143 and 12144 of 2026

Arumugam Kesavan,
Proprietor of Precision Tools Engineering Works,
No.21/1, Madura Nagar, Thiruvottiyur,
Tiruvallur, Tamil Nadu 600 019.

... Petitioner

Vs.

State Tax Officer,
Thiruvottiyur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai-600 003.

... Respondent

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN No.3AIJPK6656M1ZR/2019-20 on the file of the Respondent and quashing the impugned order dated 22.08.2024 with the reference No.ZD330824201823L for the FY 2019-20 passed by the Respondent as arbitrary.

For Petitioner : Mr.Kabil Dev S

For Respondent : MrV.Prashanth Kiran
Government Advocate



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ORDER

MrV.Prashanth Kiran , 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated **22.08.2024**, which was preceded by a Show Cause Notice in GST DRC-01 dated **27.05.2024** wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated **22.08.2024**.

4. 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 **17.03.2026**.



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5. 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.

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

***“ Petitioner accept to pay 50% of the
disputed tax”***

7. In view of the above, 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.08.2024 as an addendum to the Show Cause Notice dated 27.05.2024.



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9. 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.

10. 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.

11. 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.

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



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13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

24.03.2026

Neutral Citation : Yes / No

Vv

To:

State Tax Officer,
Thiruvottiyur Assessment Circle,
No.32, Integrated Commercial Taxes Office Complex,
Elephant Gate Bridge Road, Chennai-600 003.



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C.SARAVANAN, J.

Vv

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