IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11065 of 2026
and
W.M.P.Nos.12012 & 12014 of 2026

Muthoos Enterprises,
Represented by its Partner, Mr. Velmurugan
No.237/2, Rohini Flats,
7th Avenue, Anna Nagar,
Chennai – 600 101. ... Petitioner

Vs.

1. The State Tax Officer,
(Formerly Known as Commercial Tax Officer)
Koyambedu Assessment Circle
5th Floor, No.1 PAJAM Annexure Building,
Greams Road, Chennai – 600 006.

2. The Deputy Commissioner (ST),
GST-Appeal – Chennai Central
No.1, PAJAM Main Building, 2nd Floor,
Greams Road, Chennai – 600 006. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in Reference No. ZD330725176036C/2023-24

Dated:17.07.2025 passed by the 1st Respondent and the consequential impugned rejection order namely Form GST APL-02 Dated: 14.01.2026 passed by the 2nd respondent, and quash the same as arbitrary, illegal.

For Petitioner : M/s. V. Vijayalakshmi

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 Order dated 17.07.2025 passed by the 1st respondent, along with the impugned Order dated 14.01.2026 passed by the 2nd respondent, whereby the petitioner's appeal (filed on 17.11.2025) against the Order dated 17.07.2025 was rejected on the ground of limitation.

4. It is noticed that there is a marginal delay of one day beyond the condonable period of limitation in filing the appeal.

5. At the time of filing the appeal, the petitioner deposited 10% of the disputed tax as a mandatory pre-deposit. This writ petition has been filed on 11.03.2026.

6. The learned counsel for the petitioner would submit that the petitioner will deposit another 15% of the disputed tax, over and above the 10% already deposited, as a condition for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

> *"On instructions from the Petitioner (my client), I have given consent to pay Additional 15% (Apart from 10% Pre-deposit at the time of filing appeal) as a condition for remand."*

7. Recording the same, the case is remitted back to the 1st respondent to pass a fresh order, subject to the petitioner depositing 15% of the disputed tax (in addition to the 10% already deposited) confirmed by the impugned order, either in cash or from the petitioner's Electronic Credit Ledger, 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 impugned Show Cause Notice dated 23.04.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 17.07.2025 as an addendum to the said notice.

9. 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 / deposit.

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

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

12. It is made clear that bank attachment shall be lifted subject to the deposit of 15% 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 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.

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

23.03.2026

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer,
   Koyambedu Assessment Circle
   5th Floor, No.1 PAJAM Annexure Building,
   Greams Road, Chennai – 600 006.

2. The Deputy Commissioner (ST),
   GST-Appeal – Chennai Central
   No.1, PAJAM Main Building, 2nd Floor,
   Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

raja

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