



WEB COPY

WP No. 12442 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12442 of 2026 and
WMP.Nos.13616 and 13625 of 2026**

Sreenivasan Sukumar,
Proprietor of Tvl.Srilux Leathers,
27,Muthiyal Reddy Street,
Alandur Saint Thomas Mount,
Chennai-600 016

..Petitioner(s)

Vs

The Commercial Tax Officer,
Alandur.South-III,Chennai,
Alandur Assessment Circle,
Integrated Commercial Taxes and Registration
Department Buildings (South Tower),
Room No.352,III Floor,Nandanam,
Chennai-600 035

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of Respondent's order in Reference No.ZD330225208620Y dated 20.02.2025 u/s.73 of the TNGST Act,2017 along with a summary of the order dated 20.02.2025 in Reference No.ZD330225208620Y in Form GST DRC-7 along with a detailed order dated 20.02.2025 bearing GSTIN.33AAJPS0152Q2ZC/2020-21 on the file of the Respondent relating to F.Y.2020-21 and quash the same.

For Petitioner(s): Ms.N.Janani
for M/s.Pass Associates

For Respondent(s): Mrs.P.Selvi
Government Advocate

**ORDER**

Mrs.P.Selvi, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.ZD330225208620Y dated 20.02.2025 along with a summary of the order dated 20.02.2025 in Reference No.ZD330225208620Y in Form GST DRC-7 along with a detailed order dated 20.02.2025 bearing GSTIN.33AAJPS0152Q2ZC/2020-21 of the Respondent, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.11.2024 wherein the Petitioner was also called upon to file a reply by 12.12.2024.

4. The Petitioner was also issued with Reminders on 17.12.2024 and 08.01.2025 which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearings. Thus, the impugned Order has been passed.



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 26.03.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *de novo* adjudication.

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

“willing to pay 25 % of disputed tax”

8. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash 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 12.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.02.2025 as an addendum to the Show Cause Notice dated 12.11.2024.



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.

11. All recovery proceedings pursuant to the impugned order shall be kept in abeyance 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 25% 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.

01-04-2026

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

To

The Commercial Tax Officer,
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Alandur Assessment Circle,
Integrated Commercial Taxes and Registration Department Buildings
(South Tower),
Room No.352,III Floor,Nandanam,
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C.SARAVANAN, J.

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