IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11958 of 2026
and WMP Nos.13051 & 13052 of 2026

Tvl. SARAVANA STORES
(Rep. by its Proprietor Rajagopal Selva Arun)
4/124, Muthumari Amman Koil Street,
M.A Nagar, Padiyanallur,
Tiruvallur, Tamil Nadu-600 052.

Petitioner(s)

Vs

State Tax Officer
Cholavaram Assessment Circle
Integrated Commercial Taxes Building,
First Floor, Room No.108, No.32,
Elephant Gate Bridge Road, Vepery
Chennai-600 003

Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Detailed impugned order bearing number GSTIN/ 33FKFPS1745J1ZW / 2019-20 dated 29.08.2024 passed by the Respondent and quash the same and subsequently direct the Respondent to provide personal hearing to the Petitioner by the principles of natural justice.

For Petitioner(s): Mr. Anand K

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 learned Government Advocate for the Respondent.

3.The Petitioner has approached this Court after the expiry of the period of limitation prescribed for challenging the impugned order, which expired in November 2024.

4.It is noticed that the impugned order dated 29.08.2024 was preceded by a Show Cause Notice in GST DRC-01, to which the Petitioner had replied on 23.06.2024. The said reply has been considered and an adverse orders has been passed. As such, the Petitioner should have file an appeal within the period of limitation prescribed under Section 107 of the respective GST enactments.

5.The learned counsel for the Petitioner submits that the Petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned order as a condition for the appellate authority to entertain the appeal.

6.The learned counsel for the Respondent submitted that the Respondent have no objection to the said arrangement.

7.Recording the above arrangement, the Writ Petition is disposed of, granting liberty to the Petitioner to challenge the order before the Appellate Authority within a period of 30 days, subject to pre-deposit of 50% of the disputed tax. Upon such pre-deposit being made, the Appellate Authority shall proceed to pass final orders on merits, without reference to limitation.

8.This writ petition stands disposed of. No Costs. Consequently, connected Miscellaneous Petitions are closed.

27-03-2026

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

To

State Tax Officer
Cholavaram Assessment Circle
Integrated Commercial Taxes Building,
First Floor, Room No.108, No.32,
Elephant Gate Bridge Road, Vepery
Chennai-600 003

C.SARAVANAN J.

ssr

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