IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13310 of 2026
and
W.M.P.Nos.14568 and 14569 of 2026

TT Techno Park Management Services India Private Limited
rep by its Director,
1st Floor, VV and B, SIPCOT Industrial Park,
Yamaha Vendor Park, Vallam Vadagal,
Sriperumbudur, Kanchipuram, Tamil Nadu- 631 604.

..Petitioner(s)

Vs

Commercial Tax Officer
Kancheepuram,Tamil Nadu.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of certiorarified Mandamus calling for the records of the Order of Assessment in DRC-07 bearing Reference No ZD3312251132209 in GSTIN/ID 33AAECT4745L1Z3 / APR 2018 - MAR 2019 dated 08.12.2025 passed by the respondent under section 74 of the Act and to quash the same as being arbitrary and unconstitutional and to further direct the respondent to pass fresh assessment after calling upon the petitioner to furnish further documents as may be required and after granting an opportunity of personal hearing and pass orders.

For Petitioner(s): R Ganesh Kanna
S.Maharajan
Shivani.P

For Respondent(s): Ms. Amirtha Poonkodi Dinakaran, Government Advocate

ORDER

Ms. Amirtha Poonkodi Dinakaran, the learned Government Advocate, takes notice on behalf of 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. The petitioner is before this Court against the impugned order dated 08.12.2025 whereby the proposal in Show Cause Notice in DRC-01 dated 30.06.2025 has been confirmed. It appears that the petitioner also sent a reply to the Show Cause Notice on 28.07.2025 and 28.10.2025. In between the two replies the petitioner has also appeared on 30.10.2025 which stands recorded in the second mentioned reply. Prior to the Show Cause Notice dated 30.06.2025 the petitioner was was also issued with another intimation in DRC-01A dated 27.06.2025. However the petitioner did not respond as sufficient time was not given to the petitioner.

4. The impugned order is dated 08.12.2025 and therefore ordinarily the petitioner would be required to deposit 10% of the disputed tax if the petitioner had filed an appeal before the Appellate Authority under section 107 of the respective GST enactments.

5. The extended period of limitation for filing an appeal against the impugned order would have expired on 07.04.2026. It is noticed that the present writ petition has been filed on 02.04.2026 within the condonable period of limitation. Thus, the Writ petition has been filed within the condonable period of limitation prescribed under Section 107 of the respective GST enactments. Therefore, even if the ratio of the Hon'ble Supreme Court in the case of ***ACCT LTU Kakinada Vs Glaxo smith Kline Consumer Health Care Ltd*** (reported in 2020 (36) GSTL 305) is applied to the facts of the case, the writ petition is to be entertained.

6. However, the petitioner has raised a plea of limitation. This issue as of now stands covered against the petitioner in terms of the decision of the Judgment in ***M/s TATA Ply Limited Vs Union of India***, reported in 2025(7) TMI 772. Therefore, the Court has held that for the Assessment year 2018-2019, the last date for issuance of order is 27.02.2025. The impugned order has been passed under Section 74 of the respective GST enactment

7. Since the petitioner was proceeded under Section 74 of the respective GST enactment, it is not open for the petitioner to challenge the jurisdiction of the respondent on the ground of limitation.

8. At this juncture the learned counsel for the petitioner submits that the petitioner is willing to produce all the records to substantiate the defence taken by the petitioner in the reply dated 28.07.2025 filed in Form Gst DRC 06. He further submits that the petitioner is willing to such terms as the Court may fix to secure the interest of the Revenue and also the petitioner

9. In this regard, the following endorsement has been made in the Court bundle by the learned counsel for the petitioner:

"Petitioner agreed to pay 10%"

10. Considering the same, I am inclined to remit the case back to the Respondent to pass the denova order in view of the impugned order dated 08.12.2025 subject to the Petitioner depositing10% 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.

11. Within such time, the Petitioner shall also file a substantiate the replies dated 28.07.2025 and 28.10.2025 with proper documents and evidence. The respondent shall also proceed to pass fresh orders.

12. 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.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-04-2026

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

smn

To
The Commercial Tax Officer
Kancheepuram,
Tamil Nadu.

C.SARAVANAN, J.

smn

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