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WP No. 12142 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12142 of 2026
and WMP.Nos.13241& 13242 of 2026**

Tvl N A Exotic Resource Private Limited
Rep by its Director, 9/10 Flat,
Thayumanavar Street, Maraimalai Nagar
Kancheepuram 603 209.

..Petitioner(s)

Vs

1. Deputy Commissioner ST
No 26, Abhirami C complex,
kancheepuram High Raod,
Chengalpattu 603 101
2. State Tax officer
commercial Tax officer,
Maraimalai Nagar assessment Circle,
Chenglapattu.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the records relating to the impugned notice in GSTIN 33AAECN5062E2ZR/Apr 2024 to Mar 2026, dated 10.03.2026 issued by the 1st Respondent.

For Petitioner(s): Mr.T.Ramesh

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

ORDER

The petitioner is before this Court against the impugned recovery proceedings issued under Section 79 (c)(i) of the TNGST Act to recover the tax



due from the petitioner's buyers mentioned in the impugned notice as detailed below.

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From Tmt. L.Meenakshi, Deputy Commissioner (ST), No. 26, Abhirami Complex, Kanchipuram High Road, Thimmavaram, Chengalpattu – 603 101. Mail.id: dccpt.ctd@tn.gov.in, Phone: 9498665072 / +914427426915	To 1.Tvl. AXLES INDIA LIMITED (GSTIN 33AAACA3173D12B) 1590 , SINGAPERUMAL KOIL ROAD , SRIPERUMBUDUR , Kancheepuram , Tamil Nadu , 602105 Email: tax@axlesindia.com, Phone: 9840931986. 2. Tvl. INDIA PISTONS LIMITED (GSTIN: 33AAACI1439E1Z4) Huzur Gardens , Huzur Gardens , Sembium, Madhavaram High Road , Chennai , Chennai , Tamil Nadu , 600011 Email: kbalaji@indiapistons.com, Phone: 9600012216. 3. Tvl. M/S HATSUN AGRO PRODUCT LTD GSTIN.(37AAACH0945G1Z5) Survey NO 821/822 , M BUNDAPALLI VILLAGE, PUTHALAPATTU MANDAL , CHITTOOR , Chittoor , Andhra Pradesh , 517124 Email: salestax@hatsun.com, Phone: 984099274. 4. Tvl. FORGE 2000 PRIVATE LTD (GSTIN: 33AAACF5015F129) Forge 2000 Private Limited , Kaveripakkam Road , Pullivalam, Sholinghur , Krishnapuram , Ranipet , Tamil Nadu , 632505 Email: 812416972BForge2000@brakesindia.co.in, Phone: 7874104981 &9843228501. 5. Tvl. HATSUN AGRO PRODUCT LTD GSTIN.(36AAACH0945G1ZU) 32 , DAYYAPPA RALLA CHATHIKA , SURARAM , Hyderabad , Telangana , 500055 Email: salestax@hatsun.com, Phone: 9840946308,9003070190
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2. There is no doubt that the amount is due and payable by the petitioner in terms of Section 75 (12) read with Section 79 of the respective GST Enactment. The petitioner also has no statutory rights to claim payment in instalments in terms of Section 80 of the GST enactment. The learned counsel for the petitioner, however submits that the petitioner has been suffering severe



financial stress and there has been a delay in discharging the tax liability.

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3. The learned counsel for the petitioner submits that the petitioner will endeavour to discharge the tax liability in three equated monthly instalments and that the first instalment will be paid by 20th April 2026 along with tax due for the month of March 2026 and thereafter, the succeeding month along with each month's due.

4. The learned counsel for the respondent however submits that any claim for instalments would be contrary to the mandate of Section 80 of the respective GST enactment and the petitioner is responsible for the predicament which the petitioner faces on account of the impugned notice issued under Section 79(c) of the respective GST enactment.

5. Recording the statement of the learned counsel for the petitioner and partly overruling the objection of the learned counsel for the respondent, I am inclined to direct the respondents to keep the recovery proceedings in abeyance subject to petitioner depositing 1/3rd of the amount in three equated monthly instalments payable by 20th of each month, together with tax due for previous month. It is made clear that in case there is any default made by the petitioner, respondent is at liberty to issue a fresh notice in lieu of the such modification on the balance amount due on the date of default.



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C.SARAVANAN, J.

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6. The Writ Petition stands disposed of with the above ratio. It is made clear that the petitioner shall cooperate with the respondent in discharging the tax liability. It is needless to state that the petitioner shall also pay the interest on the delayed payment. No costs. Consequently, connected miscellaneous petitions are closed.

01-04-2026

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

JAI

To

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