



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 12143 of 2026
and WMP.Nos.13244 & 13245 of 2026**

Tvl N.A.E Enterprises
Rep by its Partner 1/131, Kannadasan 4th Street,
Maraimalai Nagar, Kancheepuram 603209

..Petitioner(s)

Vs

1. Deputy Commissioner ST
No. 26 Abhirami Complex,
Kancheepuram High Road,
Chengalpattu 603 101
2. State Tax Officer / Commercial Tax Officer
Maraimalai Nagar Assessment Circle,
Chengalpattu.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Ceritorari to call for the records relating to the impugned notice in GSTIN 33AAFFN9531N1ZW/Apr 2024 to Mar 2026, dated 10.03.2026 issued by the 1st Respondent.

For Petitioner(s): Mr.T.Ramesh

For Respondent(s): Mr. V. Prashanth Kiran Govt Advocate

ORDER

The petitioner has filed this Writ Petition challenging the impugned notice issued under Section 79(c)(i) of the TNGST Act, 2017 to recover a sum of Rs.1,42,05,842/- being admitted tax liability as per GST Act 2017, for the tax period from April 2024 to January 2026, from the petitioner's buyers mentioned in impugned notice as detailed below.



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. M/S HATSUN AGRO PRODUCT LTD
GSTIN.(37AAACH0945G1ZS)
Survey NO 821/822 , M BUNDAPALLI VILLAGE,
PUTHALAPATTU MANDAL , CHITTOOR , Chittoor , Andhra
Pradesh , 517124
Email: salestax@hatsun.com, Phone: 984099274.
2. Tvl. FORGE 2000 PRIVATE LTD (GSTIN: 33AAACF5015F1Z9)
Forge 2000 Private Limited , Kaveripakkam Road , Pulivalam,
Sholinghur , Krishnapuram , Ranipet , Tamil Nadu , 632505
Email: 8124169728Forge2000@brakesindia.co.in, Phone:
7874104981 & 9843228501.
3. Tvl. HATSUN AGRO PRODUCT LTD
GSTIN.(36AAACH0945G1ZU)
32 , DAYYAPPA RALLA CHATHIKA , SURARAM , Hyderabad ,
Telangana , 500055
Email: salestax@hatsun.com, Phone: 9840946308, 9003070190
4. Tvl. M/S HATSUN AGRO PRODUCT LTD
GSTIN: 33AAACH0945G1Z0
No.14 , TNHB Tamil Nadu Housing Board A Road , Sholinganallur ,
Chennai , Chennai , Tamil Nadu , 600119
E-mail: salestax@hatsun.com
Cell: 9500046108, 9840992741
5. Tvl. KALEESUWARI REFINERY (P) LTD
GSTIN: 33AAACK6087A1ZW
Old no. 14, New no.8 , Andiappan Street , Old Washermenpet ,
Chennai , Chennai , Tamil Nadu , 600021
E-mail: hocomtax@kaleesuwari.com
Cell: 8220558693, 9840392772
6. Tvl. KALEESUWARI TECHBIO REFINERY PRIVATE LIMITED
GSTIN: 33AAHCK8364M1Z0
53 , KALEESUWARI , RAJASEKARAN STREET , MYLAPORE, CHENNAI ,
Chennai , Tamil Nadu , 600004
E-mail: hocomtax@kaleesuwari.com
Cell: 7358121537, 8220558693
7. Tvl. MRF LIMITED
GSTIN: 33AAACM4154G1ZU
MRF LIMITED , Ichiputhur , Arakonam Tiruttani Road , Arakonam ,
Ranipet , Tamil Nadu , 631003



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E-mail: ganapathy.r@mrfmail.com

Cell: 8220931902

8.Tvl. BRAKES INDIA PRIVATE LIMITED

GSTIN: 33AAACB2533Q1ZP

BRAKES INDIA PRIVATE LIMITED , BRAKES INDIA PRIVATE LIMITED
MTH ROAD , PADI , Chennai , Tamil Nadu , 600050E-mail : srinivasan.krishnamoorthy@brakesindia.co.in

Cell: 9710413250, 7299065059

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 has also 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.

3. The learned counsel for the petitioner submits that after the Writ Petitioner was filed on 13.03.2026, the petitioner has reportedly paid a sum of Rs.32 lakhs in cash on 16.03.2026 in two instalments for Rs.25 lakhs and 7 lakhs. The learned counsel for the petitioner submits that the petitioner will endeavour to discharge the balance tax liability in four equated monthly instalments together with interest due on the belated payment 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.

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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 of the petitioner and partly overruling the objection of the learned counsel for the respondent, I am inclined to direct the respondent to keep the recovery proceedings in abeyance subject to petitioner depositing the balance liability in four equated monthly instalments payable by the 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.

6. The Writ Petition stands disposed of with the above direction. 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

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C.SARAVANAN, J.

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To

1. Deputy Commissioner ST
No. 26 Abhirami Complex,
Kancheepuram High Road,
Chengalpattu 603 101
2. State Tax Officer / Commercial Tax Officer
Maraimalai Nagar Assessment Circle,
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