



WEB COPY

WP No. 12787 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No.12787 of 2026

and WMP.Nos.13988 and 13989 of 2026

Tvl SK Enterprises
Rep by its Proprietor Mr P Senthil Kumar
No.4/87, T.K. Mudali Street, Choolai, Chennai-600
112

..Petitioner(s)

Vs

The State Tax Officer,
Choolai Assessment Circle,
No.1, PAPAJM Annexure Building,
Greens Road, 1st Floor, Chennai-600 006

..Respondent(s)

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, call for the records of the Respondent in Order dated 21.10.2024 in GSTIN 33BMGPS0148L1ZW/ 2020-21 bearing Reference No. ZD331024138495L and quash the same as illegal, arbitrary and in violation of principle of natural justice and further direct the Respondent to withdraw all its proceedings in FORM GST DRC-13 initiated against the Petitioner.



5. The learned counsel for the Respondent is on instructions to report that the amount has been indeed recovered, however, submits that the petitioner has not paid the interest and penalty imposed in the impugned Order.

6. Considering that the impugned Order is an exparte order, I am inclined to remit the case back to the respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order. Pending such exercise, all recovery proceedings shall be kept in abeyance.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.10.2024 as an addendum to the Show Cause Notice dated 19.06.2024.

8. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 21.10.2024, the same shall be set off against the amount already deposited as ordered above. This shall however be subject to verification by the Respondent.



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9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits in accordance with law within a period of three months of such reply/ predeposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated. All the issues are left open to be canvassed by the Petitioner.

10. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.



12. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

The State Tax Officer,
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C.SARAVANAN, J.

VV

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