IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11270 of 2026
and
W.M.P.Nos.12273 & 12274 of 2026

Tvl. N. Pathmanaban Electrical Service
Represented by its Accountant, Ms.Kalaivani Suresh
Having its place of business at
No.37/50, Mount Road,
Chennai – 600002.
(GSTIN: 33ALKPP1395A1ZA) ... Petitioner

Vs.

1. The Deputy Commercial Tax Officer
Chepauk Assessment Circle
Chennai South Division
Room No.203, 252, 2nd Floor,
Integrated Buildings for Commercial Taxes
and Registration, Nandanam, Chennai – 600035.

2. The Commissioner of Commercial Taxes,
The Commercial Taxes Department,
Ezhilagam, Chepauk,
Thiruvallikeni, South-I,
Chennai South, Pincode – 600005. ... Respondents

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 Impugned Order vide Form GST DRC-07 dated 27.12.2023 passed by the 1st Respondent in Ref. No. ZD331223228587F under Section 73 of the TNGST/CGST Act 2017 for the tax period July 2017 to March 2018, in respect of the Petitioner bearing GSTIN No.33ALKPP1395A1ZA, and quash the same as illegal, arbitrary and violative of principles of natural justice and consequently direct to remand the matter back to the 1st Respondent for fresh adjudication after affording proper opportunity of personal hearing, and further forbear the Respondents from initiating or continuing any coercive recovery proceedings pursuant to the said impugned order.

For Petitioner : Mr.V.Narendran

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, this writ petition is being disposed of at the time of admission.

3. In this writ petition, the petitioner has challenged the impugned Order dated 27.12.2023 passed under Section 73 of the respective GST enactments for the tax period Jul 2017-Mar 2018.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 27.09.2023 was confirmed, as the petitioner failed to reply to the said notice.

5. The statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned order has already expired. The present writ petition has been filed only on 17.03.2026.

6. The learned counsel for the petitioner would submit that the entire tax amount confirmed by the impugned order has already been recovered, and therefore, the learned counsel prays for remand of the matter for *de novo* adjudication.

7. The Learned Special Government Pleader for the respondents is, however, unable to confirm the same.

8. Recording the submissions of the learned counsel for the petitioner and the learned Special Government Pleader for the respondents, the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing the entire tax amount, if not already deposited, in cash 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.

9. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 27.09.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 27.12.2023 as an addendum to the said notice.

10. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh order on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted subject to the deposit of the entire disputed tax as ordered above and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned order.

14. In case the petitioner fails to comply with any of the stipulations, the respondents are 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.

15. This writ petition stands disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

23.03.2026

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Neutral Citation : Yes / No

To

1. The Deputy Commercial Tax Officer
   Chepauk Assessment Circle
   Chennai South Division
   Room No.203, 252, 2nd Floor,
   Integrated Buildings for Commercial Taxes
   and Registration, Nandanam, Chennai – 600035.

2. The Commissioner of Commercial Taxes,
   The Commercial Taxes Department,
   Ezhilagam, Chepauk,
   Thiruvallikeni, South-I,
   Chennai South, Pincode – 600005.

C.SARAVANAN, J.

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