IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 11979 of 2026
and WMP Nos. 13077 & 13080 of 2026

Tvl Amico Packaging Industries
Rep. by its proprietor - Janaki Raman,
Old No.244, New No.106,
Jaganathapuram Road,
Athipedu Village, Irulipattu,
Alinjivakkam Post, Ponneri Taluk,
Tiruvallur – 600067.
GSTIN 33BKWPJ1345Q1ZI

Petitioner(s)

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Ponneri Assessment Circle,
Station: Integrated Commercial Taxes
Building (North) Division, First Floor,
Room No.106, No.32, Elephant Gate
Bridge Road, Vepery,
Chennai - 600 003.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the impugned proceedings of the Respondent in GSTIN: 33BKWPJ1345Q1ZI/2022-2023 dated 23.09.2023 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No.ZD3309231562966 dated 23.09.2023 for the Tax Period November 2022 - December 2022.

For Petitioner(s): Mr.S.Rajasekar

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

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 23.09.2023, which was preceded by a Show Cause Notice in GST DRC-01 dated 12.08.2023 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 23.09.2023.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 24.03.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% of the disputed tax as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

"Will Pay 100% of the tax."

7. Recording the above consent given by the Petitioner, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 12.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 23.09.2023 as an addendum to the Show Cause Notice dated 12.08.2023.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% of the 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.

11. 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.

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

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

27-03-2026
(2/2)

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

To

The State Tax Officer
Office of the Commercial Tax Officer,
Ponneri Assessment Circle,
Station Integrated Commercial Taxes
Building (North) Division, First Floor,
Room No.106, No.32, Elephant Gate
Bridge Road, Vepery,
Chennai - 600 003.

C.SARAVANAN J.

ssr

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