



WEB COPY

WP No. 12605 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12605 of 2026

AND

WMP NO. 13755 OF 2026, WMP NO. 13756 OF 2026

M/s Uplifto Facility Services
Rep by its Proprietor Plot 38,
Thayumanar Street, Maraimalai Nagar,
Kanchipuram 603 209

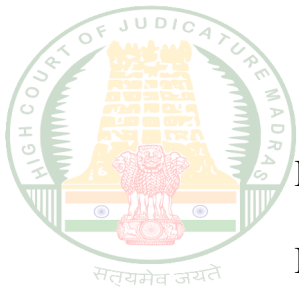
..Petitioner(s)

Vs

1. Deputy Commissioner ST
Chengalpattu zone,
No 26, Abhirami Complex
Kanchipuram High Road,
Thimmavaram,
Chengalpattu 603 101
2. Assistant Commissioner ST
Maraimalai Nagar Assessment Circle
Chengalpattu
3. Commercial Tax Officer State Tax Officer
Maraimalai Nagar Assessment Circle
Chengalpattu

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned notice in GSTIN 33AEWPC9196F1Z1/Apr 2022 to Mar 2025 dated 10.03.2026 issued by the 1st Respondent or pass such other order or orders as maybe deemed fit in the facts and circumstances of the case and thus render justice.



WEB COPY

WP No. 12605 of 2



For Petitioner(s):

Mr.T.Ramesh
for Ms.R.Sri Visvapriya

For Respondent(s):

Mrs. Amirtha Poonkodi Dinakaran
Govt Advocate

ORDER

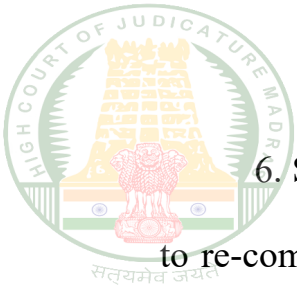
Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. The Respondents are directed to keep the recovery proceedings against the Petitioner subject to Petitioner liquidating the liability in the next three months .

4. The Petitioner shall pay the amount remaining unpaid in three Equated Monthly Instalments by 10th of each month together with the tax liability for the corresponding period.

5. In case there is any failure by the Petitioner, Respondents are at liberty to proceed against the Petitioner in accordance with the impugned order .



6. Since the payment of tax is also delayed, the Respondents are at liberty to re-compute the interest on the delayed payment as well, which shall be also paid by the Petitioner.

7. This Writ Petition is disposed of with the above liberty. No costs.

Connected Miscellaneous Petitions are closed.

10-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GV

To

1. Deputy Commissioner ST
Chengalpattu zone,
No 26, Abhirami Complex
Kanchipuram High Road,
Thimmavaram,
Chengalpattu 603 101
2. Assistant Commissioner ST
Maraimalai Nagar Assessment Circle Chengalpattu
3. Commercial Tax Officer State Tax Officer
Maraimalai Nagar Assessment Circle Chengalpattu



WEB COPY

WP No. 12605 of 2



C.SARAVANAN J.

GV

**WP No. 12605 of 2026
AND
WMP NO. 13755 OF 2026, WMP NO. 13756 OF 2026**

10-04-2026