IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.12408 of 2026
and
W.M.P.Nos.13555 & 13560 of 2026

Tvl. Sai Sukran Ventures Private Limited,
Represented by its Director,
Mr.S.Yuvaraj
32/20, 1st Floor, Arcot Street,
Chennai, Tamil Nadu – 600017.

Currently Residing at:
2nd Floor, No.45, Flat A,
Bazullah Road, T.Nagar,
Chennai, Tamil Nadu – 600017. ... Petitioner

Vs.

Assistant Commissioner (ST)
Pondy Bazaar Assessment Circle,
No.46, Mylapore Taluk Office,
Greenways Road, Chennai – 600028. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein in GSTIN/33ABGCS4331Q1Z0/2023-24 dated 26.06.2025, Order under Section 74 and the summary of the order in Form

GST DRC-07 both dated 26.06.2025 issued in Reference No: ZD3306252966721 and quash the same.

For Petitioner : Mr.A.N.R.Jayaprathap
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, 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 26.06.2025 passed under Section 74 of the respective GST enactments for the month of April 2023.

4. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 03.10.2023 was confirmed, as the petitioner failed to produce relevant documents to substantiate their case.

5. It is noticed that 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 26.03.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned order, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication. The learned counsel also made an endorsement in the bundle to the following effect:

> *"Upon Instructions from my client I submit that my client willing to pay 25% of Disputed Tax"*

7. Recording the same, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax confirmed by the impugned order in cash or from the Petitioner's Electronic Credit Ledger 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 proper reply to the

impugned Show Cause Notice dated 03.10.2023 together with requisite documents to substantiate their case by treating the impugned Order dated 26.06.2025 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the 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 / deposit.

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

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

12. It is made clear that the bank attachment shall be lifted, subject to the deposit of 25% 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.

13. 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.

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

30.03.2026

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST)
Pondy Bazaar Assessment Circle,
No.46, Mylapore Taluk Office,
Greenways Road, Chennai – 600028.

C.SARAVANAN, J.

raja

W.P.No.12408 of 2026

30.03.2026