



WEB COPY

WP No. 15369 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15369 of 2026

and

W.M.P.Nos.16583, 16585 and 16586 of 2026

Tvl Ashraf Steels
(GST IN: 33AVWPA1319H1ZR),
Rep by its Authorized Signatory,
MrAMohamed Meeran Allahpitchi
No.4, Thirumurugan Nagar,
Thiruneermalai Main Road,
Pammal, Chennai 600 075.

..Petitioner(s)

Vs

1. The State Tax Officer (ST),
Chengalpattu Intelligence Division,
Station No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalapttu 603 101.
2. The Appellate Deputy Commissioner (ST),
(GST),
Chennai II, Greaves Road, Chennai 600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the record relating to the order of the 1st respondent in GSTIN:33AVWPA1319H1ZR/2023-2024 order dated 07.07.2025 and quash the same.



For Petitioner(s):

Mr.M. Murthy

For Respondent(s):

Mrs.P.Selvi
Government Advocate

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ORDER

Mrs.P.Selvi, 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. In this Writ Petition, the Petitioner has challenged the impugned Order dated 07.07.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.03.2025 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 07.07.2025.

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 23.03.2026.



5. The learned counsel for the Petitioner submits that an appeal against the impugned Assessment Order dated 07.07.2025 was filed by the Petitioner on 27.10.2025. The said appeal application was rejected by the Appellate Authority on the grounds of limitation.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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

“I willing to pay 25% .”

8. Recording the above consent given by the Petitioner, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.



9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 05.03.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 07.07.2025 as an addendum to the Show Cause Notice dated 05.03.2025.

10. In case the Petitioner complies with the above stipulations, the 1st 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.



13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

No costs. Connected Writ Miscellaneous Petitions are closed.

24-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The State Tax Officer (ST)
Chengalpattu Intelligence Division
Station no 870/2A 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalapttu 603 101.
2. The Appellate Deputy Commissioner (ST), (GST)
Chennai II Grems Road, Chennai 600 006



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