IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13606 of 2026
and
W.M.P.Nos.14892 & 14893 of 2026

Tvl E.P Enterprises,
Represented by its Proprietor -
Edward Manickam Raja Pandiyan,
5/142-2, Krishnagiri,
Thiruvalluvar Nagar 2nd Cross,
Krishnagiri, Tamil Nadu, 635001. ... Petitioner

Vs.

State Tax Officer (FAC),
Krishnagiri-I Assessment Circle,
Commercial Taxes Department,
Integrated Commercial Tax Building,
Krishnagiri. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the impugned order of the respondent passed in GSTIN: 33AJMPP1190R1ZK/2018-19 dated 10.12.2025 and quash the same.

For Petitioner : Mr.M.Shivakanth

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader 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 10.12.2025 passed under Section 74 of the respective GST enactments for the tax period 2018-2019, whereby the demand proposed in the show cause notice that preceded the said order was confirmed.

4. The demand was made on the seigniorage fee payable by the petitioner under Reverse Charge Mechanism.

5. Since the issue is pending before the Hon'ble Supreme Court, the case is remitted back to the respondent to pass a fresh order, after the decision of the Hon'ble Supreme Court is available. This is subject to the petitioner depositing 10% of the disputed tax confirmed by the impugned order either in cash or from the Petitioner's Electronic Cash Register, and filing a reply to the impugned Show Cause Notice dated 13.03.2023 along with supporting documents, within a period of thirty (30) days from the date of receipt of a copy of this order. The impugned order shall be treated as an addendum to the said notice.

6. It is needless to state that the petitioner shall be heard before any orders are passed by the respondent.

7. It is made clear that bank attachment shall be lifted, subject to the deposit of 10% 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.

8. 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.

9. This writ petition stands disposed of with the above directions. No costs. Connected miscellaneous petitions are closed.

09.04.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer (FAC),
Krishnagiri-I Assessment Circle,
Commercial Taxes Department,
Integrated Commercial Tax Building,
Krishnagiri.

C.SARAVANAN, J.

raja

W.P.No.13606 of 2026

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