



WEB COPY

WP No.12813 of



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE Mr. JUSTICE C. SARAVANAN

W.P.Nos.12813 of 2026

AND

W.M.P.Nos.14023 & 14025 of 2026

Tvl.SPE Homes Private Limited,
Rep. by its Director Mr.P.Saravanan,
No.792, Trunk Road,
Poonamallee, Chennai - 600 056.

..Petitioner(s)

Vs

1. The Commercial Tax Officer (ST),
Poonamallee Assessment Circle,
Kancheepuram, Tamil Nadu.
2. The Assistant Commissioner (ST)
Poonamallee Assessment Circle,
No.4/109, Chennai- Bangalore Highways Road,
Nasarathpet, Chennai - 600 123.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of Certiorari, calling for the records of the 1st respondent pertaining to the impugned order dated 23.12.2025 bearing Reference No.ZD331225354054R and its consequential demand notice dated 16.03.2026 issued by the 2nd respondent and quash the same.

For Petitioner(s): Mr.Meiyappan Mohan

For Respondent(s): Mr.C.Harsha Raj
Special Government Pleader



ORDER

Mr.C.Harsha Raj, learned Special Government Pleader 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 Special Government Pleader for the respondents.

3.The petitioner is before this Court challenging the impugned order dated 23.12.2025 passed by the 1st respondent under Section 73(1) of the TNGST Act, 2017 and its consequential demand notice dated 16.03.2026 issued by the 2nd respondent.

4.The learned counsel for the petitioner concedes that the petitioner will make 10% of the disputed tax as condition for *de novo* adjudication of the dispute covered by the impugned order.

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

“The petitioner undertakes to deposit 10% as per the Court direction.”



6.The learned Special Government Pleader for the respondents has no objection to the same.

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7.Considering the above and following the consistent view taken by this Court under similar circumstances, the case is remitted to the 1st respondent to pass a fresh order in lieu of the order dated 23.12.2025, subject to the petitioner filing a proper reply to the show cause notice and also depositing 10% of disputed tax amount, 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.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.

9.It is made clear that bank attachment shall be lifted subject to the petitioner depositing 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.



10. 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.

11. Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.

12. This Writ Petition stands disposed of with the above observations.
No costs. Connected W.M.Ps are closed.

Index: Yes/No
Neutral Citation: Yes/No
gya

06-04-2026
(1/2)



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C.SARAVANAN J.

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