IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13406 of 2026
and
W.M.P.Nos.14629 & 14631 of 2026

Tvl.Techmaxx Engineering,
Rep by its Proprietor,
Mathiarasu Marimuthu,
No.92/2, Saligramam,
Sri Ramar Street, Deveraj Nagar,
Chennai – 600 093. ... Petitioner

Vs.

The State Tax Officer,
Saligramam Assessment Circle,
No.46, 3rd Floor, No.310,
Bishop Garden, Mylapore Taluk Office Building,
Greenways Road, Chennai – 28. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent herein in impugned order in Form DRC-07 having Reference No. ZD33024094487W dated 12.08.2024 for the financial year 2019-20 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner : Mr.T.Suresh

For Respondent : Ms.Amitha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amitha Poonkodi Dinakaran, 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 12.08.2024 passed under Section 73 of the respective GST enactments for the tax period 2019-2020.

4. By the impugned order, the demand proposed in the Show Cause Notice (DRC-01) dated 12.06.2023 was confirmed, as the petitioner failed to reply to the said notice.

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 02.04.2026.

6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% 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:

> *"Petitioner Ready to pay 50% of Tax due And BANK All may be lifted"*

7. The Learned Government Advocate for the respondent would submit that she has no objection to the same, subject to the petitioner depositing the aforementioned amount.

8. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondent, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 50% of the disputed tax, either 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 impugned Show Cause Notice dated 12.06.2023, along with the requisite documents to substantiate their case, treating the impugned Order dated 12.08.2024 as an addendum to the said notice.

10. 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 / pre-deposit.

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

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

13. It is made clear that bank attachment shall be lifted, subject to the deposit of 50% 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.

14. 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.

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

09.04.2026

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Saligramam Assessment Circle,
No.46, 3rd Floor, No.310,
Bishop Garden, Mylapore Taluk Office Building,
Greenways Road, Chennai – 28.

C.SARAVANAN, J.

raja

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