



WEB COPY

WP No. 13326 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13326 of 2026

AND

WMP Nos. 14578 & 14579 of 2026

Mahalingam Selvam
Prop of- M/S Nakshatra Constructions
No. II/21-13-1, Kottamettupatti
LIG 799, RK HUDCO PHASE X
Chennathur, Hosur Krishnagiri
Tamil Nadu 635109

..Petitioner(s)

Vs

The State Tax Officer(Review)
O/o.The commercial Tax Officer
Hosur Intelligence Division,
3/47, 2nd Floor, Sri Sapthagiri Complex,
Near Five Star Petrol Bunk,
Gandhinagar, Perandapalli,
Hosur, Tamilnadu-635 130

..Respondent(s)

PRAYER:Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records relating to the impugned order Vide Ref.No GSTIN 33CNPPS5555J1ZB/ 2023-24 dated 28.07.2025 along with consequential proceedings of the order through FORM GST DRC-07 bearing ref No. ZD330725313184M, dated 28.07.2025 under Section 74, for the financial year 2023-2024, to quash the same.

For Petitioner(s):

Mr.J.R.Devanand

For Respondent(s):

Mrs.K.Vasanthamala, GA



ORDER

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

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. Learned counsel for the Petitioner submits that the Petitioner will be satisfied if liberty is given to the Petitioner to challenge the impugned order dated 28.07.2025 before the Appellate Authority.

4. Learned counsel for the Petitioner submits that the Petitioner will deposit 25% of the disputed tax confirmed vide impugned order as a condition for entertaining the Appeal.

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

“ I, the counsel for Petitioner consents to deposit 25% of the disputed Tax, and go before the appellate authority“



6. Learned Government Advocate for the Respondent has no objection for the same.

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7. Recording the above consent given by the Petitioner, this Writ Petition stands disposed of by giving liberty to the Petitioner to challenge the impugned order before the Appellate Authority and the case is remitted back to the Appellate Authority 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.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority shall proceed to pass a final order on merits and in accordance with law without further reference to the aspect of limitation. 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 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.



10. 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.

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

12. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

Neutral Citation: Yes/No

07-04-2026

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To

The State Tax Officer(Review)
O/o.The commercial Tax Officer
Hosur Intelligence Division,
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C.SARAVANAN J.

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