IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13528 of 2026
and
W.M.P.Nos.14781 & 14782 of 2026

Tvl. Metexim Sourcing Pvt. Ltd.,
Rep by its Director Mr. Ashish S. Mehta
DP 99, SIDCO Industrial Estate,
Madavilagam, Thirumazhisai - 600 124. ... Petitioner

Vs.

1. The State Tax Officer,
T. Nagar Assessment Circle,
46, Greenways Road,
R.A. Puram, Chennai - 600 028.

2. The Deputy Commissioner (Appeal)
GST Appeal, Chennai - II,
No.1, Greams Road,
Commercial Tax Offices, Annex Bldg.,
Chennai – 600 006. ... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in Order passed by the 1st Respondent vide GSTIN:33AAACM2524L2ZO/2019-2020 along with DRC 07 Ref No.ZD3308242815265 both dated 29.08.2024 and consequential rejection of appeal by the 2nd Respondent in Form GST-APL-02 dated 17.03.2026 and quash the same as arbitrary, bad in law and consequently direct the respondent to hear the case on merits.

For Petitioner : M/s.S.Nivithara

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

ORDER

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

2. With the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, 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 29.08.2024 passed by the 1st respondent, along with the Order dated 17.03.2026 passed by the 2nd respondent, whereby the petitioner's appeal against the said Order dated 29.08.2024 was rejected on the ground of limitation.

4. It is noticed that the petitioner has already pre-deposited 10% of the disputed tax at the time of filing the appeal.

5. The learned counsel for the petitioner would submit that the petitioner is willing to pay another 15% of the disputed tax covered by the impugned Order dated 29.08.2024, 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:

"We accept the payment of 15% of demand"

6. The Learned Additional Government Pleader for the respondents would submit that he has no objection to the same, subject to the petitioner depositing the aforementioned amount.

7. Recording the above consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents, the impugned orders are quashed, and the case is remitted back to the 1st respondent to pass a fresh order on merits, subject to the petitioner depositing 15% of the disputed tax (in addition to the 10% already deposited) confirmed

by the impugned Order dated 29.08.2024, 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.

8. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 16.05.2024 together with requisite documents to substantiate their case by treating the impugned Order dated 29.08.2024 as an addendum to the said notice.

9. Subject to the petitioner complying with the above stipulations, the 1st 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 / deposit.

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

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

12. It is made clear that the bank attachment shall be lifted, subject to the deposit of an additional 15% 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.

13. In case the petitioner fails to comply with any of the stipulations, the respondents are 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.

14. 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

1. The State Tax Officer,
   T. Nagar Assessment Circle,
   46, Greenways Road,
   R.A. Puram, Chennai - 600 028.

2. The Deputy Commissioner (Appeal)
   GST Appeal, Chennai - II,
   No.1, Greams Road,
   Commercial Tax Offices, Annex Bldg.,
   Chennai – 600 006.

C.SARAVANAN, J.

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