IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.13713 of 2026
and
W.M.P.Nos.14986 & 14987 of 2026

M/s. Print Max Technologies,
Represented by its Proprietor S. Hari Prathap,
Plot No.2, Manohar Nagar Extension,
Pallikaranai, Chennai - 600 100. ... Petitioner

Vs.

The State Tax Officer,
Medavakkam Assessment Circle,
Room No.214, II Floor,
No.46 Greenways Road,
R.A. Puram, Chennai - 600 028. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, calling for the records of the respondent in his proceedings in GSTN No.33BAOPS9573B1ZB/2021-22, quash the order dated 26.11.2025 passed therein and further direct the respondent to permit the petitioner to utilise the unavailed input tax credit accrued during the financial year 2021-22.

For Petitioner : Mr.P.V.Sudakar
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha 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 26.11.2025 passed by the respondent, pertaining to the tax period from 01.04.2021 to 31.03.2022.

4. By the impugned order, the demand proposed in the Show Cause Notice (DRC 01) dated 09.09.2025 was confirmed due to the absence of a reply from the petitioner to the said notice.

5. It is noticed that the aforesaid show cause notice was preceded by an intimation (DRC 01A) dated 22.07.2025.

6. The case of the petitioner is that the petitioner's GST registration was suspended with effect from 08.07.2022 followed by a cancellation order dated 20.12.2022.

7. It is submitted that the dispute in the present case has arisen on account of discrepancies/mismatches between GSTR-1 and GSTR-3B. It is further submitted that even though the petitioner's GST registration was cancelled on 20.12.2022, a sum of Rs.4,30,918/- lies unutilized in the Electronic Credit Ledger, which cannot be utilised due to the cancellation of the GST registration.

8. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 10% of the disputed tax confirmed by the impugned order as a condition for *de novo* adjudication. The learned counsel would further submit that in the event the demand is reconfirmed, the amount lying in the electronic credit ledger may be appropriated towards the tax liability. The learned counsel also made an endorsement in the bundle to the following effect:

"The petitioner counsel to deposit 10% of tax confirmed for de novo adjudication"

9. The Learned Government Advocate for the respondent would submit that she has no objection to the same.

10. 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 10% of the disputed tax confirmed by the impugned order, 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.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notice dated 09.09.2025, along with the requisite documents to substantiate their case, treating the impugned Order dated 26.11.2025 as an addendum to the said notice.

12. 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.

13. In case the demand is reconfirmed, the amount lying in the Petitioner's Electronic Credit Ledger shall be adjusted towards the tax liability.

14. It is needless to state that the petitioner shall be heard before any order is passed.

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

16. 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.

17. 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.

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

09.04.2026

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Neutral Citation : Yes / No

To

The State Tax Officer,
Medavakkam Assessment Circle,
Room No.214, II Floor,
No.46 Greenways Road,
R.A. Puram, Chennai - 600 028.

C.SARAVANAN, J.

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