IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 13965 & 13974 of 2026
and
WMP Nos. 15223,15225, 15229 & 15231 of 2026

In W.P.No.13965 of 2026:

M/s. S. Metal Alloy,
Represented by its Partner Mr. Vigneshkumar M
Survey No. 130/1B, Patta No. 294,
Padappai, Kancheepuram, Tamil Nadu-600 123

..Petitioner

Vs

Assistant Commissioner (ST),
Oragadam Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet, Chennai-600 123.

..Respondent

In W.P.No.13974 of 2026:

M/s. S. Metal Alloy,
Represented by its Partner Mr. Vigneshkumar M
Survey No. 130/1B, Patta No. 294,
Padappai, Kancheepuram, Tamil Nadu-600 123. ..Petitioner

Vs

1.Assistant Commissioner (ST),
Oragadam Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadajapuram, Nazarathpet, Chennai- 600 123.

2.Deputy Commissioner (CT) (GST-Appeal),
No.32, Integrated Commercial Taxes,
Complex, Elephant Gate Bridge Road,
Vepery, Chennai -600 003. ..Respondents

Prayer in W.P.No.13965 of 2026: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in Order in Reference Nos. ZD330625039593A passed under Section 73 of the TNGST Act, 2017 for the period 2023-2024 dated 05.06.2025 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

Prayer in W.P.No.13974 of 2026: Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in Order in Reference Nos. ZD330226251016U passed under Section 107 of the TNGST Act, 2017 for the period 2023-2024 dated 27.02.2026 passed by the 2nd Respondent and quash the same as illegal and not in accordance with law and consequently direct the 2nd Respondent to adjudicate the appeal filed by the Petitioner for the 2023-2024 in accordance with law.

Appearance in both cases:

For Petitioner(s): Mr. S. Gautam Venkata Narayanan, for Mr. R. Sivaraman, Mr.P. Ramesh Kumar and Mr. Raghavrajeev Manon

For Respondent(s): Mrs. K. Vasanthamala, Government Advocate

COMMON ORDER

By this common order, both the Writ Petitions are being disposed of, at the stage of admission itself, with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

2. In W.P.No.13965 of 2026, the Petitioner has challenged the Impugned Order dated 05.06.2025 issued under Section 73 of the TNGST Act, 2017, whereby proposal in Show Cause Notice in GST DRC-01 dated 19.03.2025 has been confirmed in the absence of reply to the same.

3. In W.P.No.13974 of 2026, the Petitioner has challenged the dismissal of the appeal by the 2nd Respondent on 27.02.2026. The said appeal was filed on 31.10.2025, under Section 107 of the TNGST Act, 2017, against the Impugned Order dated 05.06.2025.

4. It is noticed that the appeal was filed beyond the condonobale period of limitation as prescribed under Section 107 of the respective GST Enactments.

5. It appears that the Petitioner has already deposited 10% of the disputed tax amount at the time of filing the appeal before the 2nd Respondent on 31.10.2025.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to deposit 15% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of the appeal.

7. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle in W.P.No.13965 of 2026 which has been extracted hereunder:-

> *"I hereby undertakes to pay 15% of the disputed taxes"*

8. Recording the above consent, this Court is inclined to remit back the Impugned Order dated 05.06.2025 in W.P.No.13965 of 2026 passed by the 1st Respondent for fresh consideration and to pass a fresh orders on merits and in accordance with law, subject to the Petitioner depositing 15% of the disputed of the tax over and above 10% of disputed tax pre-deposited at the time of filing of the appeal dated 31.10.2025, 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 Show Cause Notice in GST DRC-01 dated 19.03.2025, together with requisite documents to substantiate the case, by treating the Impugned Order dated 05.06.2025 as addendum to the Show Cause Notice dated 19.03.2025.

10. In case the Petitioner complies with the above stipulations, the Respondents 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.

11. 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/lifted.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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 dated 05.06.2025.

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. Needless to state, before passing any such order, the Respondents shall issue due notice to the Petitioner.

15. Writ Petition No.13965 of 2026 stands disposed of with the above observations, and in view of the same, no further order is required in W.P.No.13974 of 2026 and the same is dismissed accordingly. No costs. Consequently, connected miscellaneous petitions are also closed.

10-04-2026

Neutral Citation: Yes/No

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To

1. The Assistant Commissioner (ST),
Oragadam Assessment Circle,
4/109, Third Floor, Bangalore Chennai Highway,
Varadajapuram, Nazarathpet, Chennai- 600 123.

2. The Deputy Commissioner (CT) (GST-Appeal),
No.32, Integrated Commercial Taxes,
Complex, Elephant Gate Bridge Road,
Vepery, Chennai -600 003.

C.SARAVANAN, J.

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