IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15955 of 2026
and
WMP Nos.17195 & 17197 of 2026

Mr. C. Lingesan Vedhachalam
Sole Proprietor of Tvl Technique Engineers,
No.1, Tagore Street, Krishnapuram, Ambattur,
Thiruvallur-600053.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC),
Tiruverkadu Assessment Circle,
No.4/109, Bangalore High way,
Nazarathpet, Chennai-600 123.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, to call for records leading to the issuance of Assessment Order bearing No.33AGLPL9443K1ZY/2021-2022 dated 05.12.2025 passed by the Respondent herein and quash the same.

For Petitioner(s): Ms. S.P. Sri Harini

For Respondent(s): Mr. V. Prashanth Kiran,
Government Advocate

ORDER

Mr. V. Prashanth Kiran, learned Government Advocate, takes notice for the Respondent.

2. This Writ Petition is 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 Respondent.

3. The Petitioner is before this Court against the Impugned Assessment Order dated 05.12.2025 issued under Section 73 of the respective GST Enactments, for the Tax Period April 2021 – 2022, whereby the proposal in the Show Cause Notice dated 23.08.2025 has been confirmed.

4. The learned counsel for the Petitioner submitted that the entire disputed tax liability confirmed in the Impugned Assessment Order dated 05.12.2025 has already been recovered from the Petitioner. The details of the amounts recovered from the Petitioner's Cash Ledger are as follows:-

" (Amounts in Rupees)

Order	**Tax**	**Interest**	**Penalty**	**Total**
05.12.2025	7,23,408	5,44,756	92,200	13,60,364

Date	**Ledger**	**Tax (in Rs.)**			**Total (in Rs.)**
		CGST	**SCGST**	**IGST**	
13.03.2026	Cash	2,00,000	2,00,000		**4,00,000**
25.03.2026	Cash	4,68,941	4,68,941	22,482	**9,60,364**
TOTAL					**13,60,364**

"

5. However, the learned Government Advocate for the Respondent is unable to confirm the same. He further submitted that, if indeed the aforesaid amount has not been recovered from the Petitioner, the Petitioner may be directed to deposit at least 10% of the disputed tax, as a condition for *denovo* adjudication.

6. Considering the facts and circumstances of the case, and taking note of the submission made by the learned counsel for the Petitioner, I am inclined to remit back the case to the Respondent for fresh consideration and to pass a fresh order on merits and in accordance with law, within a period of thirty (30) days from the date of receipt of a copy of this order, subject to the verification as to whether the entire disputed tax has already been recovered from the Petitioner.

7. In the event that no amount has been recovered from the Petitioner, as stated by the learned counsel for the Petitioner, the Petitioner shall deposit 25% of the disputed tax amount confirmed in the Impugned Assessment Order.

8. Within such time, the Petitioner shall also file a proper reply to the Show Cause Notice dated 23.08.2025, along with the requisite documents to substantiate the defence by treating the Impugned Assessment Order dated 05.12.2025 as an addendum to the Show Cause Notice dated 23.08.2025.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a 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.

10. 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.

11. 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 had been dismissed *in limine* today.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

24-04-2026

Neutral Citation: Yes/No
klt

To

The Assistant Commissioner (ST)(FAC),
Tiruverkadu Assessment Circle,
No.4/109, Bangalore High way,
Nazarathpet, Chennai-600 123.

C.SARAVANAN, J.

klt

WP No. 15955 of 2026
and
WMP Nos.17195 & 17197 of 2026

24-04-2026