IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15870 of 2026
and
WMP No.17092 of 2026

M/s Sri Venkateswara Castings,
Represented By Its Proprietrix,
Mrs. Kanchana Having office at 16,
Narivanam Salai, Mangadu,
Kanchipuram, Tamil Nadu-600122

..Petitioner(s)

Vs

State Tax Officer,
Kundrathur Assessment Circle,
Station No.4/109, 1st floor,
Bangalore Chennai Highway, Varadarajapuram
Nazarathpet, Chennai-123.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records of the impugned order in GSTIN/ 33AXCPK3971F1ZN/2021-22 dated 16.10.2025 along with DRC-07 Order under Section 73, Ref No. ZD331025175464J dated 16.10.2025 on the file of the Respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner(s): Mr. S Chetan Prakash

For Respondent(s): Mr. T.N.C. Kaushik,
Additional Government Pleader

ORDER

Mr. T.N.C. Kaushik, the learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the Impugned Order dated 16.10.2025, whereby the proposal in the Show Cause Notice dated 04.07.2025 for the Tax Period April 2021 - March 2022, has been confirmed in the absence of proper reply from the Petitioner to the same.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the Impugned Order has already expired long before. However, the present Writ Petition has been filed only on 18.04.2026.

5. The learned counsel for the Petitioner submitted that 67% of the disputed tax confirmed in the Impugned Order dated 16.10.2025 has been recovered from the Petitioner.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication, and prays to less the amount, if any, recovered from the Petitioner.

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

"Petitioner is willing to pay 25% of disputed tax."

8. The learned Additional Government Pleader for the Respondent, however, unable to confirm the same.

9. Recording the above submissions, the Impugned Order dated 16.10.2025, is set aside and the case is remitted back to the Respondent for fresh consideration, subject to the Petitioner depositing 25% of the disputed tax, within a period of thirty (30) days from the date of receipt of a copy of this order and less the amount, if any, recovered from the Petitioner. This will, however, be subjected to the verification by the Respondent.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice dated 04.07.2025 along with the requisite documents to

substantiate the defence by treating the Impugned Order dated 16.10.2025 as an addendum to the Show Cause Notice dated 04.07.2025.

11. It is made clear that if any amount has already been recovered from the Petitioner shall be adjusted towards the pre-deposit. If, in case, the recovered amount is sufficient, no further amount is required to be pre-deposited.

12. 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. 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.

13. 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.

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

15. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petition is also closed.

24-04-2026

Neutral Citation: Yes/No

klt

To

State Tax Officer,
Kundrathur Assessment Circle,
Station No.4/109, 1st floor,
Bangalore Chennai Highway, Varadarajapuram
Nazarathpet, Chennai-123.

C.SARAVANAN, J.

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