IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.15225 of 2026
and
W.M.P.Nos.16412 & 16413 of 2026

M/s. Crown Technologies
(Rep by its Proprietor Shanmugham Veeraragavan),
468, Sri Kamatchi Amman Nagar,
Irungattukottai, Kancheepuram, Tamilnadu

..Petitioner

Vs

The Assistant Commissioner,
Irungattukottai Division, Chennai Outer Commissionerate
C-48,,TNHB Building, Anna Nagar,
Chennai - 600 040.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the Respondent herein vide the order in ORDER-IN-ORIGINAL No. 142/2024-AC/DC dated 29th May, 2024 issued along with the summary of the order in form GST-DRC-07 vide reference no. ZD3307241788043 dated 15th July, 2024, for the tax period April 2018 to March 2019, quash the same.

For Petitioner : Ms.S.Vishnu Priya

For Respondent : Mr.G.Meganathan,
Junior Standing Counsel
and
Mr.S.Gurumoorthy,
Senior Standing Counsel.

ORDER

Mr.S.Gurumoorthy, learned Senior Standing Counsel 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. In this Writ Petition, the Petitioner has challenged the impugned Orders dated 29.05.2024 and 15.07.2024, which were preceded by a Show Cause Notices in GST DRC-01 dated 25.12.2023 and 28.12.2023 wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the impugned Orders dated 29.05.2024 and 15.07.2024.

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. The present Writ Petition has been filed only on 02.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for

denovo adjudication.

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

“50% tax will be paid.”

7. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax 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. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned order, shall be adjusted towards the aforesaid pre-deposit of 50% as ordered above. This will be however subject to verification by the first Respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 25.12.2023 and 28.12.2023 together with requisite documents to substantiate the case by treating the impugned Orders dated 29.05.2024 and 15.07.2024 as an addendum to the Show Cause Notices dated 25.12.2023 and 28.12.2023.

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

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

12. 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.

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

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

22.04.2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
kmm

To

The Assistant Commissioner,
Irungattukottai Division, Chennai Outer Commissionerate
C-48,,TNHB Building, Anna Nagar,
Chennai - 600 040.

C.SARAVANAN, J.

kmm

W.P.No.15225 of 2026

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