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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 15942 of 2026
and WMP.Nos.17175 & 17176 of 2026

Professional Consultants
Rep by its Proprietor A Afzal,
2nd Floor, No. 813,
Nizara Bonanza Complex,
Mount Road, Chennai 600002.

..Petitioner

Vs

The Deputy Commissioner (ST) (FAC),
Central II, Zone,
Purasawakkam Asssessment Circle,
No.1, PAPJM Annexure building
3rd floor, Greams Road, Chennai-600 006.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for records of the Recovery Notice in GSTN/33AAFPA6722Q1ZN/2025-2026 dated 06.03.2026 (Impugned Notice) issued by the respondent and quash the same as illegal and arbitrary and direct the respondent to accept the GST payment in instalments.

For Petitioner(s): Mr. Dhamodaran A.

For Respondent(s): Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

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ORDER

Challenging the recovery notice dated 06.03.2026, the petitioner has requested for equitable relief by way of leave to pay the GST dues in instalment.

2. Pursuant to directions issued on 03.06.2026, the petitioner has filed an affidavit of undertaking. Such affidavit of undertaking has been affirmed by Mr. A.Afzal, proprietor of the petitioner. In paragraph 5 thereof, it is stated that a sum of Rs.35,35,708/- was paid to the GST Department by the petitioner's supplier Hyundai through demand draft dated 18.03.2026 bearing D.D.No.000599. In paragraph 7, the petitioner undertakes to discharge the balance liability in three equal monthly instalments, as directed by this Court.

3. The total self-assessed tax liability is a sum of Rs.5,35,45,290/-. After giving credit to the sum of Rs.35,35,708/-, the remaining liability is about Rs.5 crores. The petitioner shall discharge said liability in the following terms:

(i) A sum of Rs. 1.75 crores shall be paid within thirty days from today.

(ii) A sum of Rs. 1.75 crores shall be paid on or before 31.07.2026.

(iii) The balance amount shall be paid on or before 31.08.2026.

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4. Subject to the above condition, the impugned recovery notice shall be kept in abeyance. The writ petition is disposed of on these terms with leave to both parties to re-apply. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

10-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy Commissioner (ST) (FAC),
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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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