IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 14544 of 2026
and WMP Nos. 15783, 15786 & 15787 of 2026

1. Tvl Raj Plywoods Laminates
Rep by its proprietor
Thiru.Padmanathan,
No.123, Choolai High Road,
Chennai 600 112.

Petitioner(s)

Vs

1. Deputy State Tax Officer I
Chintadripet Assessment circle
1st floor, PAPJM building, Annex,
Greams Road, Chennai-600 006

2.Assistant Commissioner (ST)
Choolai Assessment Circle,
No.1, PAPJM Annexure Building,
Room No.106A, 1st Floor,
Greams Road, Chennai 600 006.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, calling for the impugned assessment order on the file of the 1st respondent made in DRC-07 bearing Reference No.ZD330225116108V in GSTIN/33AGUPP6225G1Z4/2020-21 dated 12.02.2025 and quash the same as illegal and devoid of merits and consequently direct the 2nd respondent to lift the bank attachment notice issued in DRC-13 vide GSTIN:33AGUPP6225G1Z4/2020-2021, dated 01.08.2026 and

25.03.2026 and direct the 1st respondent to redo the assessment proceedings for the year 2020-21 after giving full and fair opportunity to the petitioner.

For Petitioner(s):	Mr.Prabhu Saravana
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3.In this Writ Petition, the Petitioner has challenged the impugned order dated 12.02.2025, whereby the proposal contained in the Show Cause Notice dated 23.11.2024 for the tax period April 2020 to March 2021 has been confirmed in the absence of a reply to the Show Cause Notice. It appears that the petitioner had availed excess input tax credit and thus has suffered the impugned order.

4.The learned counsel for the petitioner submits that the petitioner has already discharged the entire tax liability by debiting the petitioner's Electronic

Credit Ledger on 21.04.2025 and therefore, no amount remains due towards tax. It is submitted that the interest liability and the penalty imposed on the petitioner are usurious and liable to be interfered with by this Court.

5.It is noticed that the impugned order has been passed under Section 73. The petitioner is not entitled to avail the benefit of amnesty under Section 128A, as the petitioner has not opted the same. In such circumstances, the petitioner cannot seek any concession insofar as interest and penalty are concerned. Barring the amnesty under Section 128A, and since the petitioner has not exercised the option therein, there is no scope for interference with the impugned order. Accordingly, this writ petition is liable to be dismissed. However, liberty is given to the petitioner to request the Respondents to grant time for discharge of the interest and penalty.

6.The learned counsel for the petitioner, at this stage, submits that a substantial portion of the interest and penalty liability has already been paid on 04.09.2025 and 18.03.2026. It is further submitted that petitioner may be granted further time to discharge the balance amount and pending such exercise, the attachment of the petitioner’s bank account may be lifted.

7.The learned counsel for the Respondents is, however, unable to confirm whether the amounts that is said to have been paid on 04.09.2025 and

18.03.2026 are towards the interest and penalty confirmed by the impugned order.

8.In view of the same, Respondents are directed to examine whether a part of the interest liability has been discharged by the petitioner on 04.09.2025 and 18.03.2026, as was stated by the petitioner.

9.In the meantime, pending such exercise, the Respondents are directed to keep all recovery proceedings in abeyance, subject to the petitioner filing a proper representation, within a period of 30 days from the date of receipt of a copy of this order, seeking extension of time for discharging the balance interest and penal liability.

10.Accordingly, this Writ Petition stands dismissed. No Costs. Connected Writ Miscellaneous Petitions are closed.

15-04-2026

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

Note: Issue Order Copy on 16.04.2026.

To

1. Deputy State Tax Officer I
Chintadripet Assessment circle
1st floor, PAPJM building, Annex,
Greams Road, Chennai-600 006

2.Assistant Commissioner (ST)
Choolai Assessment Circle,
No.1, PAPJM Annexure Building,
Room No.106A, 1st Floor,
Greams Road, Chennai 600 006.

C.SARAVANAN J.

ssr

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