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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15712 of 2026
AND
WMP Nos. 16930 & 16932 of 2026

M/s.Shah Technical Consultants Private Limited
Represented by its Director Mr. Prasana M. Shah
Flat No.2, Ground Floor, New Municipal Door
No.24/6,
Vijayaraghava Road, T Nagar Chennai, Chennai,
Tamil Nadu-600 017

..petitioner(s)

Vs

State Tax Officer/Commercial Tax Officer
T.Nagar Assessment Circle, / Central-III
No.46, Mylapore Taluk office Building, 2nd Floor,
Greenways Road, R.A. Puram, Chennai-600 028

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records on the file of the Respondent in Order in Reference No. ZD330424204375R passed under Section 73 of the CGST Act, 2017 for the period 2018-2019 dated 25.04.2024 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

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For petitioner(s):Mr.Sivaraman. R

For Respondent(s):Mr.C.Harsharaj, Spl. GP

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ORDER

Mr.C.Harsharaj, learned Special Government Pleader for the Respondent 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 order dated 25.04.2024 wherein the demand proposed in Show Cause Notice in DRC 01 dated 27.12.2023 has been confirmed after considering the petitioner's reply. However, it is noticed that the petitioner has not produced the necessary documents to substantiate the defence in the reply filed before the Respondent.

4. Learned Counsel for the petitioner submits that the petitioner is agreeable for pre-deposit of 50% of the disputed tax and he further submits that the petitioner's case may be remitted back to the Respondent to pass a fresh order on merits in lieu of the impugned order as the petitioner was unable to produce the necessary documents.

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

> ***"The counsel for the petitioner submits that the petitioner is agreeable on paying 50% of the disputed tax demand "***

6. Learned Government Advocate for the Respondent has no objection for the same.

7. Recording the above consent given by the petitioner, 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. Within such time, the petitioner shall also file a reply to the Show Cause Notice in Form GST DRC 01 dated 27.12.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 25.04.2024 as an addendum to the Show Cause Notice dated 21.12.2023.

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9. 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 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.

10. 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.

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 was dismissed *in limine* today.

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

13. Any amount recovered or already paid by the petitioner shall be adjusted towards the disputed tax.

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

22-04-2026

Neutral Citation: Yes/No

GV

To

State Tax Officer/Commercial Tax Officer
T.Nagar Assessment Circle, / Central-III
No.46, Mylapore Taluk office Building, 2nd Floor,
Greenways Road, R.A. Puram,
Chennai-600 028

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C.SARAVANAN J.

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