IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-05-2026

CORAM

THE HON'BLE MR.JUSTICE S. SOUNTHAR

WP No. 17777 of 2026 and
WMP No.19109 of 2026

M/s.Keshav Electricals
GSTN:33ABPPS7154M1ZX
Rep by its Proprietor,
Mr. Manoj Kumar Soni,
No. 179, Govindappan Naicken Street,
Chennai 600 001

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST),
   Appellate Authority under GST,
   III Floor, C.T.Annexe Building,
   No.1, Greams Road,
   Chennai-600 006
2. The Deputy State Tax Officer -2,
   Kothawalchavadi Assessment Circle,
   Integrated Commercial Taxes office complex,
   Room No. 312, Elephant Gate Bridge Road,
   Chennai 600 003

..Respondent(s)

Prayer: Writ petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorarified Mandamus, to call for the records of the impugned demand order passed by the 2nd respondent in Reference No.ZD331224273295H dated 31.12.2024 and quash the same.

For Petitioner(s): Mr.P. Suresh Babu

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader(Taxes)

ORDER

Mr.C.Harsha Raj, learned Special Government Pleader(Taxes) takes notice for the Respondents.

2. The Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader(Taxes) for the Respondents.

3. The writ petition has been filed challenging the impugned order bearing GSTN:33ABPPS7154M1ZX/2020-21 dated 31.12.2024 along with the summary of the order in Reference No.ZD331224273295H dated 31.12.2024.

4. The impugned order was preceded by show-cause notice and the petitioner replied by saying that he paid the entire tax liability and produced challan for the same. The respondent found that the petitioner failed to pay the interest due on the tax liability and by impugned order, fixed the interest liability and directed the petitioner to pay the amount within a period of three months.

5. It is noticed that limitation for filing an appeal under GST enactment is already expired and therefore, the petitioner has filed the present writ petition mainly on the averment that the impugned order passed by the second respondent was digitally signed and uploaded in the portal and the same was not known to the petitioner.

6. The learned counsel for the petitioner submitted that since the entire tax liability has been paid by the petitioner and the dispute is only in respect of the interest component, an opportunity may be given to the petitioner to *de novo* adjudication. The statement made by the learned counsel for the petitioner is recorded.

7. Under similar circumstances, orders have been passed quashing the impugned demand and cases have been remitted back to the Assessing Officer for fresh consideration on condition the assessee shall deposit 10% to 100% of the disputed tax depending upon the length of the delay in approaching this Court. I do not find any reason to take a different view in this case.

8. By taking into consideration the balance of convenience and the interest of both the parties, the impugned order is set aside and the matter is remitted back to the file of second respondent to pass fresh orders on merits subject to the condition that petitioner shall deposit 50% of the disputed tax amount as demanded in the impugned order.

9. The petitioner is at liberty to file a reply to the show cause notice preceded the impugned order within a period of four weeks from today. The petitioner shall deposit 50% of the disputed tax amount within a period of four weeks from today.

10. In case the petitioner fails to comply with any of the conditions, the respondent is at liberty to proceed against the petitioner to recover the tax in

accordance with the law as if this writ petition was dismissed *in limine* today.

11. If the petitioner complies with the conditions, the 2nd respondent shall proceed to pass fresh orders on merits and in accordance with the law within a further period of six weeks.

12. With this direction, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

13. It is made clear that if the petitioner already deposited the entire tax liability as per the impugned demand notice, the petitioner need not deposit 50% of the disputed amount once again and the petitioner shall produce the challan for payment before the respondent.

06-05-2026
(1/2)

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

To
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S.SOUNTHAR J.

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