IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-05-2026

CORAM

THE HON'BLE MR.JUSTICE S. SOUNTHAR

WP No. 18281 of 2026 and
WMP.Nos.19621 and 19624 of 2026

Durairaj Meena

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Saidapet Assessment Circle,
Saidapet South II,
230, 2nd Floor,
Integrated Registration and
Commercial Tax Building,
Nandanam, Chennai 600 035

..Respondent(s)

Prayer: Writ petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, calling for the records in Reference No. ZD331225374010Z, dated 24.12.2025 order u/s.73 of TNGST Act, 2017 along with a summary of the order in Reference No. ZD331225374010Z dated 24.12.2025 on the file of the Respondent for F.Y.2021-22 and quash the same.

For Petitioner(s): Mr.I.Dinesh
for Mr.Baskar.G

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 Respondent.

2. This 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 Respondent.

3. The writ petition has been filed challenging the impugned order bearing Reference No. ZD331225374010Z, dated 24.12.2025 along with the summary of the order in Reference No. ZD331225374010Z dated 24.12.2025.

4. The impugned order was preceded by show-cause notice and the petitioner has not filed any reply. The respondent found that the petitioner failed to pay the disputed tax and by impugned order, fixed the tax 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 respondent has passed an ex-parte assessment order dated 24.12.2025 and the same was not known to the petitioner.

6. The learned counsel for the petitioner submitted that the petitioner already paid 25 % of the disputed tax amount and she also produced the challan for payment of the same. 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 respondent to pass fresh orders on merits subject to the condition that petitioner shall deposit 10% 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 10% of the disputed tax amount within a period of four weeks from today. It is made clear that in case, the petitioner already deposited 25% of disputed tax amount, there is no need to deposit further 10% as indicated above.

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 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 petitions are closed.

06-05-2026

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

To

The Assistant Commissioner (ST)
Saidapet Assessment Circle,
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S.SOUNTHAR, J.

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