IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

W.P. No.30323 of 2025
and
W.M.P. Nos.34035 and 34036 of 2025

Tvl.Subasri Realty Pvt. Ltd.,
Rep. by its Authorized Signatory
Jeyapandy Paulraj,
No.86, Old No.1091, Periyar EVR High Road,
Chennai-600 007.

..Petitioner(s)

Vs.

The Assistant Commissioner (ST)
Choolai Assessment Circle, Chennai.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for Respondent's Order dated 13.02.2025 with Ref.No.GSTIN/33AAICS5415L1Z7/2020-21 and quash the same.

For Petitioner(s): Ms.Vaani Iyer
for Mr.Adithya Reddy

For Respondent(s): Ms.Amritha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amritha Poonkodi Dinakaran, learned Government Advocate appeared for the Respondent.

2. The petitioner is before this Court against the impugned assessment order passed by the Respondent dated 13.02.2025 for the tax period 2020-21, whereby the tax liability proposal in Show Cause Notice in DRC-01 dated 25.11.2024 for the tax period 2020-21 has been confirmed.

3. The impugned order is a detailed order passed after considering the replies filed by the petitioner on 21.12.2024 and on 10.02.2025 to the aforesaid Show Cause Notice.

4. The learned counsel for the petitioner submits that the petitioner may be given one opportunity to challenge the impugned assessment order passed for the tax period 2020-21, before the Appellate Commissioner.

5. It is noticed that normally, the period of limitation for filing an appeal against the assessment order dated 13.02.2025 for the tax period 2020-21 would have expired on 12.05.2025 and the extended period of limitation for condonation of delay would have expired on 12.06.2025. There is a marginal delay in approaching this Court by way of this writ petition on 31.05.2025.

6. Considering the above and balancing the interest of the petitioner and the respondent, liberty is granted to the petitioner to challenge the impugned assessment order by filing an appeal before the Appellate Authority subject to the petitioner depositing 25% of the disputed tax in cash or from the petitioner's Electronic Cash Ledger within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner files such appeal within the said period together with pre-deposit, the appellate authority shall dispose of the same on merits and in accordance with law without reference to limitation.

8. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall also stand automatically raised/vacated.

9. It is made clear that the bank attachment of the petitioner shall be lifted subject to the petitioner depositing the aforesaid pre-deposit 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 assessment order.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

11. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are closed.

12-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKA

To:
The Assistant Commissioner (ST)

Choolai Assessment circle, Chennai.

C. SARAVANAN J.

MKA

W.P. No.30323 of 2025

12-02-2026