IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.29540 of 2023
and
W.M.P.Nos.29169 and 29170 of 2023

M/s.Malar Agency,
Represented by its Proprietrix
Kalpana … Petitioner

Vs.

1.The Principal Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

2.The Deputy State Tax Officer-1,
Panruti Town. … Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 2nd Respondent in its impugned proceedings made Summary of the Order in Reference No.ZD330723009017S dated 04.07.2023 quash the same and further direct the 2nd Respondent herein to pass fresh de-novo assessment.

For Petitioner : No appearance

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

There is no representation on behalf of the Petitioner.

2. Learned Government Advocate for the Respondents is present and has filed a counter affidavit dated 28.03.2025 before this Court.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 04.07.2023 whereby the proposal in the Show Cause Notice in GST DRC-01 dated 27.07.2022 has been confirmed for the tax period 2019-2020.

4. By the impugned Order, the following demand has been confirmed against the Petitioner:-

Details	**Abstract of Amount of Demand (Rs.)**				
	IGST	**CGST**	**SGST**	**Cess**	**Total**
GSTR-3B Vs GSTR-2A	0	345229	345229	0	690458
Interest for late return filing	0	1396	2027	412	3845

Penalty u/s. 73(9) of the TNGST Act, 2017	0	34523	34523	0	69046
Total Amount of Demand	0	381148	371779	412	763349

5. The Petitioner is not entitled to challenge the order on merits without filing a reply to the Show Cause Notice that preceded the impugned Order. As such, the present Writ Petition is liable to be dismissed.

6. Considering the fact that the Petitioner has approached the Court within the period prescribed for filing an appeal before the Appellate Authority, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 27.07.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 04.07.2023 as an addendum to the Show Cause Notice dated 27.07.2022.

8. In case the Petitioner complies with the above stipulations, the 2nd 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 reply/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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% 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.

10. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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 2nd Respondent shall give due notice to the Petitioner.

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

12.02.2026

Neutral Citation : Yes / No

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To:

1.The Principal Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

2.The Deputy State Tax Officer-1,
Panruti Town.

C.SARAVANAN, J.

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