IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.37669 of 2024
and
W.M.P.No.40730 of 2024

SMIS Industrial Consultancy Services (P) Limited,
Represented by its Managing Director
P.Sathyanarayanan … Petitioner

Vs.

Assistant Commissioner (ST),
Mettur Assessment Circle,
Raman Nagar,
Mettur – 636 403. … Respondent

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 of the Respondent in Impugned Notice and Order bearing Reference GSTIN: 33AAMCS3255L1Z1/2023/A3 dated 19.11.2024 and quash the same and direct the Respondent to waive the interest and penalty under Section 128A of Central Goods and Services Tax Act, 2017.

For Petitioner	:	Mr.S.Karthikei Balan
For Respondent	:	Mr.T.N.C.Kaushik Additional Government Pleader

ORDER

The Petitioner has challenged the impugned Recovery Notice and Order both dated 19.11.2024 whereby the Petitioner has been called upon to pay arrears of tax amounting to Rs.88,56,127/- for the tax period 2018-2019, 2019-2020 and 2020-2021.

2. It is noticed that the Petitioner has suffered Assessment Orders for the respective Tax Period on 01.11.2022, 02.11.2022 and 03.11.2022.

3. In absence of a challenge to the said Assessment Orders, the challenge to the impugned Recovery Notices are without any merits. Therefore, this Writ Petition is liable to be dismissed and is accordingly dismissed. However, liberty is given to the Petitioner to workout the remedy against the respective Assessment Orders in the manner known to law if the Petitioner so advised. No costs. Connected Writ Miscellaneous Petition is closed.

12.02.2026

Neutral Citation : Yes / No

arb

To:

Assistant Commissioner (ST),
Mettur Assessment Circle,
Raman Nagar,
Mettur – 636 403.

C.SARAVANAN, J.

arb

W.P.No.37669 of 2024
and
W.M.P.No.40730 of 2024

12.02.2026