Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42878 of 2026
and
WMP Nos. 48205 & 48207 of 2026

CNR: {HCMA012429452026}

Chitra Welding Works
Rep by its Proprietor
Suresh Kumar S/o.Mohanarangam
Ground floor No.22,
Nellikuppam Main Road,
Guduvancherry, Kancheepuram
Tamil Nadu 603 202

...Petitioner(s)

Vs

The Deputy State Tax officer-II
Maraimalai Nagar Assessment Circle,
No.4/109, Second Floor,
Bangalore Chennai Highways
Varadhajapuram, Nazarathpet
Chennai-600 123

...Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorarified Mandamus, calling for the records relating to the Respondents impugned summary of the order in FORM GST DRC-07 vide ref. No. ZD331225096282H/2021-22 dated 06.12.2025 with detailed Proceeding in GSTIN / 33CVCPS3725F2Z0/ 2021-22 Dated 06.12.2025 under Section 73 of the TNGST Act 2017 and quash the same and consequently direct the Respondent to reconsider the matter afresh after providing a fair and reasonable opportunity of hearing to the Petitioner and

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permitting the Petitioner to submit all supporting documents

For Petitioner(s): Mr.D.Bhoopalan.

For Respondent(s): Ms.Amirtapoonkodi Dinakaran,
Additional Government Pleader (Tax).

ORDER

The present Writ Petition has been filed challenging the order dated 06.12.2025 passed by the respondent.

2. Although the petitioner has challenged the said order, the record reflects that three reminders were sent to the petitioner fixing dates for a personal hearing before the impugned final order was passed on 06.12.2025 Further, as per Section 169(2) of the GST Act, the notice has been sent to the taxpayer's residential address through RPAD on 17.11.2025 and the same was acknowledgeD. Such being the case, the respondent had provided sufficient opportunity, which the petitioner failed to avail. Therefore, this Court is not inclined to entertain this Writ Petition.

3. At this juncture, the learned counsel for the petitioner seeks leave of this Court to challenge the impugned order by way of an appeal before the Appellate Authority. He further submits that the petitioner is ready and willing

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to pay an additional 10% of the disputed tax amount, over and above the statutory pre-deposit of 10%, which required for filing the appeal, and has made an endorsement in the Court bundle to that effect.

4. The learned Additional Government Pleader (T) appearing for the respondent submits that if the petitioner deposits the additional 10% of the disputed tax amount over and above the statutory pre-deposit of 10%, liberty may be granted to file the appeal.

5. Recording the said submissions, this Writ Petition is dismissed, with liberty granted to the petitioner to file an appeal before the Appellate Authority, subject to the condition that the petitioner pays an additional 10% of the disputed tax amount over and above the mandatory statutory pre-deposit of 10%, within a period of four (4) weeks from the date of receipt of a copy of this order.

6. Upon fulfillment of this condition, the Appellate Authority is directed to take the appeal on record, and pass appropriate orders on merits and in accordance with law, after providing a sufficient opportunity of being heard to the petitioner, as expeditiously as possible. There shall be no order as to costs. W.M.P.No.48205 of 2026 filed to dispense with the production of the original

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impugned order, is allowed. Consequently, the connected Miscellaneous Petition is closed.

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

VM

To:-
The Deputy State Tax officer-II
Maraimalai Nagar Assessment Circle No.4/109,
Second Floor,
Bangalore Chennai Highways
Varadhajapuram,
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Chennai-600 123

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KRISHNAN RAMASAMY, J.

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