Order QR

WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43401 of 2026

and WMP No.48719 of 2026

CNR: {HCMA012444902026}

M/S.Chain-Sys (India) Private Limited
Represented by its Director
Rajkumar Ramachandran
Plot No. 8 Door No. 85,
Ponniamman Nagar, Aynambakkam
Chennai, Tamil Nadu, 600095

..Petitioner(s)

Vs

Assistant Commissioner (ST) (FAC)
Nolambur Assessment Circle,
South Tower, Government Farm Village
Nandanam,Chennai 600 035

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorarified Mandamus calling for the records pertaining to the order bearing Reference No. ZD3312254049697 dated 26.12.2025 passed by the respondent and quash the same and remand the matter back to the respondent, directing the respondent to pass fresh orders in accordance with law after affording the petitioner a proper opportunity of hearing and due consideration of the reply and documents already on record.

https://www.mhc.tn.gov.in/judis

WEB COPY

For Petitioner(s): Mr. C. Bosco

For Respondent(s): Mr. B. Sivaraman
Government Advocate (Taxes)

ORDER

The present Writ Petition has been filed challenging the order passed by the respondent dated 26.12.2025.

2. The learned counsel for the petitioner submits that the respondent had issued a show-cause notice dated 14.06.2025, to which the petitioner duly submitted a reply along with a covering letter, GSTR-3B returns, and an Input Tax Credit (ITC) reconciliation statement for the relevant period. It is further submitted that the petitioner furnished proof of voluntary payment made via Form GST DRC-03 towards interest on the belated reporting of invoices, and requested the respondent to drop the proceedings. However, the respondent, without properly considering the reply or the documents furnished by the petitioner, passed the impugned order in Form GST DRC-07. Consequently, he prays that the order passed by the respondent be set aside and the matter be remanded for fresh consideration.

https://www.mhc.tn.gov.in/judis

WEB COPY

3. In response, the learned Government Advocate (Taxes) appearing for the respondent submits that the impugned order was passed only after duly considering the reply filed by the petitioner. He further submits that if the petitioner deposits the additional 5% of the disputed tax amount over and above the statutory pre-deposit, liberty may be granted to prefer the appeal.

4. Perusal of the impugned order reveals that the petitioner had already filed its reply and participated in the adjudication proceedings. Under such circumstances, this Court is not inclined to entertain this Writ Petition, as the appropriate remedy available to the petitioner is to prefer a statutory appeal.

5. 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 to pay an additional 5% of the disputed tax amount, over and above the mandatory statutory pre-deposit required for filing the appeal, and has made an endorsement in the Court bundle to that effect.

https://www.mhc.tn.gov.in/judis

WEB COPY

6. Considering the facts and circumstances of the case and the submissions made on either side, this Court is of the view that the impugned assessment order was passed only after considering the reply filed by the petitioner. Consequently, this Court is not inclined to entertain this Writ Petition, and the same is dismissed.

7. However, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the condition that the petitioner deposits an additional 5% of the disputed tax amount, over and above the mandatory statutory pre-deposit, within a period of four (4) weeks from the date of receipt of a copy of this order. Upon fulfillment of the aforesaid condition, the Appellate Authority is directed to take the appeal on file ***without insisting upon limitation,*** and pass appropriate orders on merits and in accordance with law, after providing a reasonable opportunity of being heard to the petitioner, as expeditiously as possible. There shall be no order as to costs. Consequently, the connected Miscellaneous Petition is closed.

29-10-2026

Asi

https://www.mhc.tn.gov.in/judis

WEB COPY

To

The Assistant Commissioner (ST) (FAC)
Nolambur Assessment Circle,
South Tower, Govt Farm Village,
Nandanam,Chennai 600 035.

https://www.mhc.tn.gov.in/judis

WEB COPY

KRISHNAN RAMASAMY, J.

Asi

WP No. 43401 of 2026

and WMP No.48719 of 2026

29-10-2026

https://www.mhc.tn.gov.in/judis