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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43359 of 2026

and WMP Nos.48677 and 48679 of 2026

CNR: {HCMA012490912026}

M/s.Classic Manpower Operations Private Limited
Represented by its Managing Director
T.Tamilamuthan
GSTIN 33AAFCC8701Q1ZD,
Door No. A2, Plot No.21, Visvanathanpuram 1st Street, Nandivaram, Guduvancheri, Chengalpattu, Tamil Nadu 603202

..Petitioner(s)

Vs

1. The Deputy Commissioner (ST)
   Chengalpattu Zone,
   No.26, Abhirami Complex,
   Kanchipuram High Road,
   Thimmavaram, Chengalpattu 603101.
2. The Assistant Commissioner (ST) (FAC)
   Saligramam Assessment Circle, Chennai 600 099

..Respondent(s)

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records relating to passing of the impugned Notice in Form DRC 13 dated 06.10.2026, passed by the 1st respondent and quash the same as the same being arbitrary and in

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violation of articles 14, 19 (1) (g) of the Constitution of India, and direct the 1st Respondent to permit the Petitioner to discharge the outstanding GST liability in 12 equal monthly instalments, and applicable interest and penalty within succeeding 6 equal monthly instalments or in such other reasonable instalment schedule.

For Petitioner(s): Mr. G.Natarajan

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

ORDER

The present Writ Petition has been filed challenging the Notice in Form GST DRC-13 issued by the first respondent dated 06.10.2026.

2. Although the petitioner initially challenged the impugned notice, they have now restricted their prayer to the extent of seeking permission to pay the total tax demand of Rs. 5,33,10,163/- (Rupees Five Crores Thirty-Three Lakhs Ten Thousand One Hundred and Sixty-Three Only) along with the interest and penalty totalling Rs.1,73,42,061/- (Rupees One Crore Seventy-Three Lakhs Forty-Two Thousand and Sixty-One Only), out of which the petitioner has already deposited a sum of Rs. 10,00,000/- (Rupees Ten Lakhs Only).

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3. The learned counsel for the petitioner submits that as far as the principal tax demand is concerned, the petitioner is ready and willing to deposit the remaining amount in 12 equal monthly installments of Rs.44,42,514/- (Rupees Forty-Four Lakhs Forty-Two Thousand Five Hundred and Fourteen Only) each, on or before the 10th of every calendar month. As regards the interest and penalty, the petitioner is ready and willing to deposit the same in 6 monthly installments of Rs. 27,23,677/- (Rupees Twenty-Seven Lakhs Twenty-Three Thousand Six Hundred and Seventy-Seven Only) each. It is further submitted that the first installment for both components shall commence in the month of November 2026, payable on or before the 10th day of the month.

4. On the other hand, the learned Government Advocate (Taxes) appearing for the respondents fairly submits that the matter may be left to the discretion of this Court.

5. Considering the facts and circumstances of the case, the financial hardship pleaded by the petitioner, and the submissions made by both the learned counsel for the petitioner and the learned Government Advocate, this Court, in the interest of justice, deems it appropriate to permit the petitioner to clear the dues in installments. Accordingly, the petitioner is permitted to deposit the principal tax demand in twelve (12) equal monthly installments of

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Rs.44,42,514/- (Rupees Forty-Four Lakhs Forty-Two Thousand Five Hundred and Fourteen Only) each, payable on or before the 10th of every month commencing from November 2026. Consequently, the petitioner is also permitted to clear the interest and penalty in six (6) monthly installments of ***Rs.27,23,677/- (Rupees Twenty-Seven Lakhs Twenty-Three Thousand Six Hundred and Seventy-Seven Only)*** each, which shall run concurrently and commence from November 2026.

6. The first installment of both the principal tax demand and the interest shall be deposited ***on or before 10.11.2026.*** Till the completion of the installment timeline granted herein, the respondents shall defer all coercive recovery proceedings against the petitioner.

7. With the above directions, this Writ Petition stands disposed of. No costs. W.M.P. No. 48677 of 2026 filed to dispense with the production of the original notice dated 06.10.2026 is allowed. Consequently, the connected Miscellaneous Petitions, if any, are closed.

29-10-2026

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To

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KRISHNAN RAMASAMY, J.

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