IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3085 of 2026
and
W.M.P.Nos.3477 and 3478 of 2026

Tvl.Sree Prawin Engineering,
Represented by its Proprietor,
R.Kavitha. ... Petitioner

Vs.

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner of Commercial Taxes,
Ezhilagam, Chepauk,
Chennai – 600 005.

2.The Deputy State Tax Officer,
Udumalpet (North) Assessment Circle,
144-B, Kalpana Road,
Chithrakoodam,
Tiruppur District – 624 126. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to impugned order of the 2nd Respondent in Ref.No.ZD330225212671V/2020-21 dated 21.02.2025 and quash the same.

For Petitioner : Mr.B.Rooban

For Respondents : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned Order dated 21.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.09.2024 has been confirmed for the tax period 2020 – 2021. The Petitioner has responded to the above Notice vide reply dated 04.10.2024 and 28.01.2025. The content of which has been captured in the impugned order.

4. The case of the Petitioner is that there was a mistake on the part of the suppliers regarding transactions as D - C instead of D - b and thus the

Petitioner has denied Input Tax Credit on CGST and SGST paid. As far as IGST is concerned, the Petitioner has sought for time for producing necessary documents to indeed entitled to Input Tax Credit.

5. The learned counsel for the Petitioner submits that the Petitioner has all the documents and certificates to substantiate the case and therefore prays for remitting the case back to the Respondents to pass a fresh order on merits.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 1st 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 05.09.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 21.02.2025 as an addendum to the Show Cause Notice dated 05.09.2024.

10. In case the Petitioner complies with the above stipulations, the 1st 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 shall also stand automatically vacated.

11. 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.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

04.02.2026

Neutral Citation: Yes / No
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To:

1.The Commissioner of Commercial Taxes,
O/o.The Principal and Special Commissioner
of Commercial Taxes,
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Chennai – 600 005.

2.The Deputy State Tax Officer,
Udumalpet (North) Assessment Circle,
144-B, Kalpana Road,
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C.SARAVANAN, J.

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