IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 3103 of 2026
and
WMP NO. 3491 OF 2026, WMP NO. 3489 OF 2026

Tvl.N.R.G. BLUE METALS AND
CONCRETE BLOCKS
Rep. by its Proprietor, N.Elangovan
S/o.Nithiyanandham, 11, Kamarajar
Salai, Anusham Nagar, Udumalpet,
Tiruppur District-642 126.

Petitioner(s)

Vs

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

2.The Assistant Commissioner St
Udumalpet North Assessment Circle,
144-B Kalpana Road Chithrakoodam
Tiruppur District-624 126

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, calling for records pertaining to impugned order of the 2nd respondent in Ref. No.ZD330225209325L / 2020-21 dated 20.02.2025 and quash the same.

For Petitioner : Mr.B Rooban

For Respondents : Ms.Anitha Poonkodi Dinakaran,
Government Advocate

ORDER

Ms.Amirtha Poonkoodi 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 challenging the impugned order dated 20.02.2025 passed by the second respondent for the tax period April 2020 to March 2021, whereby part of the tax liability proposed in Show Cause Notice in Form DRC-01 dated 26.11.2024 has been confirmed.

4. The learned counsel for the petitioner submits that out of the three defects pointed out in the aforesaid notice, two demands have been dropped, and in respect of the remaining demand, the petitioner was required to file certain documents, which could not be filed at that time.

5. It is submitted that the petitioner is now in possession of the requisite documents to substantiate that the Input Tax Credit, which was denied, does not fall under the exemption under Section 17(5) of the respective GST Act.

6. At this stage, the learned counsel for the Petitioner submit 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 Respondents 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. Having considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents and following the consistent view taken by the Court under similar circumstances, liberty is granted to the petitioner to file an appeal before the office of the Appellate Authority subject to 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. In case the petitioner files such appeal, the Appellate Authority shall dispose of the appeal on merits without further reference to limitation.

9. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

12. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

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

09-02-2026

cda

To

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

2.The Assistant Commissioner St
Udumalpet North Assessment Circle,
144-B Kalpana Road Chithrakoodam
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C.SARAVANAN J.

cda

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