IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2276 of 2026
and
W.M.P.Nos.2518 and 2520 of 2026

Micro Pixel Private Limited (GSTIN:33AAACM4619C1Z0)
Represented by its Director
Narasimhan V S,
C19A, INDUSTRIAL ESTATE, GUINDY,
Chennai, Tamil Nadu, 600 032. ... Petitioner

Vs.

1. Deputy Commercial Tax Officer,
Guindy Assessment Circle,
Room No.253, 2nd Floor, Integrated Building for
Commercial Taxes and Registration Dept,
Nandanam, Chennai-35.

2. Commercial Tax Officer,
Guindy Assessment Circle,
Room No.253, 2nd Floor, Integrated Building for
Commercial Taxes and Registration Dept,
Nandanam, Chennai-35. ... 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 of the 1st Respondent in the impugned order dated 27.04.2024 bearing Reference No.ZD330424224307Q with GSTIN/33AAACM4619CIZ0/2018-19 for the F.Y.2018-19 passed by the 1st Respondent and quash the same.

For Petitioner : Mr.Tejpal Jain
For Respondents : Mr.V.Prashanth Kiran,
Government Advocate
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ORDER

In this writ petition, the petitioner is before this Court challenging the order dated 27.04.2024 in Form GST DRC-07 passed by the first respondent.

2. By the said impugned order passed for the tax period 2018-2019 by the 1st Respondent, the demand proposed in the Show Cause Notice in Form DRC-01 dated 28.12.2023 was confirmed after considering the petitioner's reply to the said Show Cause Notice.

3. Against the impugned order, the petitioner had earlier filed an appeal before the Appellate Authority on 30.08.2024, i.e., beyond the condonable period of limitation, which came to be rejected on 23.10.2024. Consequently, the petitioner is before this Court, as recovery proceedings against the petitioner have been initiated pursuant to the impugned order.

4. It is also noticed that the second respondent has passed a similar assessment order dated 30.04.2024 pursuant to a Show Cause Notice also dated 28.12.2023 in Form GST DRC-01 for the same tax period. It is informed that the petitioner has preferred a statutory appeal against the said assessment order as well.

5. A reading of the impugned order and the order dated 30.04.2024 indicates that there is a slight overlap insofar as the export-related Input Tax Credit in IGST is concerned.

6. The challenge to the impugned order at this distant point of time could not be countenanced in view of the well-settled principles of law.

7. It is noticed that the petitioner had filed the appeal, though with a marginal delay beyond the condonable period prescribed under the respective GST enactments, and the petitioner has deposited 10% of the disputed tax.

8.It is further noticed that a slight overlap in the demands confirmed vide order dated 27.04.2024 passed by the first respondent and order dated 30.04.2024 passed by the second respondent.

9. Considering the above and following the consistent view taken by this Court under similar circumstances, the case is remitted back to the Appellate Authority, namely the Deputy Commissioner to pass a fresh consolidate order in view of impugned orders dated 27.04.2024 and 30.04.2024, subject to the petitioner depositing 10% of the disputed tax, over and above 10% of disputed tax already deposited within a period of 30 days from the date of receipt of a copy of this order. The Appellate Autbority shall dispose on merits, without further reference to limitation.

10. In the event of the petitioner fails to comply with any of the stipulations, the respondents shall be at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if this writ petition was dismissed in *limine* today.

11. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

12. Accordingly, this writ petition is disposed of with the above observations. No costs. Consequently, connected W.M.Ps. are closed.

28.01.2026

nvi

Neutral Citations: Yes/No

To:

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   Nandanam, Chennai-35.

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C.SARAVANAN, J.

nvi

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