IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.49632 of 2025
and
W.M.P.No.55477 of 2025

M/s.Sree Mugambikai Company,
Rep.by Proprietor Balamma,
145, Audiappa Naicken Street,
Chennai-600 001. ... Petitioner

Vs.

The Assistant Commissioner (ST)
Integrated Commercial Taxes Complex,
Chennai (North) Division
S.No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003. ... Respondent

Prayer:- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the respondent in the impugned Order vide Ref.No.ZD330824174587X dated 21.08.2024 and quash the same and direct the Respondent to provide an opportunity to make submissions.

For Petitioner : Mr.K.Senguttuvan
For Respondent : Mrs.P.Selvi,
Government Advocate

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O R D E R

The petitioner has challenged the impugned order dated 21.08.2024. The impugned order was preceded by a Show Cause Notice in DRC-01 dated 21.05.2024. The petitioner had also filed a reply on 03.08.2024. The petitioner's reply was considered, and thereafter, the impugned order was passed, confirming the following amounts against the petitioner.

Subject	TAX			INTEREST			Penalty			Total
	IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST	
Excess claim of ITC	221019	308355	308355	184639	257599	257599	22101	30835	30835	1621337

2. The petitioner ought to have filed an appeal against the impugned order in a timely manner before the Appellate Commissioner under Section 107 of the respective GST enactment.

3. Under similar circumstances, liberty is given to the petitioner to file an appeal before the Appellate Authority, subject to the deposit of 10% to 100% of the disputed tax depending upon the lengthy of delay in approaching Court.

4. Therefore, to balance the interest of both parties, viz., the Assessee and the Revenue, the liberty is granted to the petitioner to challenge the assessment order before the Appellate Authority subject to the petitioner depositing 50% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

5. In case the petitioner complying with the above stipulations, the Appellate Authority shall proceed to pass a final order in appeal on merits, without further reference to limitation. Subject to such compliance, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

6.It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

7.In case the petitioner fails to comply with any of the above stipulations, the 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.

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

9. Accordingly, the writ petition stands disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

02.01.2026

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Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST)
Integrated Commercial Taxes Complex,
Chennai (North) Division
S.No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600 003.

C.SARAVANAN, J.

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