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W.P.No.50026 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50026 of 2025

and

W.M.P.Nos.55959 and 55962 of 2025

Tvl.Right Eye Theatres,
Rep by its Partner and
Authorized Signatory
Mrs.Nisrin Banu
Prop, 9/5, NA, United India Colony,
4th Cross Street, Kodambakkam,
Chennai – 600 024.

... Petitioner

Vs.

- 1.The Deputy Commissioner (ST),
GST Appeal Chennai – I,
Greams Road, 2nd Floor,
Chennai – 600 006.
- 2.The Assistant Commissioner (ST),
Kodambakkam Assessment Circle,
4th floor, PAPJM (Annex) Building,
Greams Road,
Chennai – 600 006.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records with respect to the Impugned order bearing No.ZD331223118815N dated 16.12.2023, passed by the 2nd Respondent and also the Order of Rejection of Appeal bearing



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No.ZD331024111847P, Order dated 17.10.2024 passed by the 1st Respondent under Form GST APL – 02 quash the same.

For Petitioner : Mr.G.M.Gokul Ram
for M/s.Ram Gokul Advocates and Associates

For Respondents : Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondents.

3. The Petitioner is before this Court against the impugned Assessment order dated 16.12.2023 passed by the 2nd Respondent after the Petitioner's appeal against the said order was rejected by the 1st Respondent on 17.10.2024.



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4. The learned counsel for the Petitioner submits that the Petitioner has already pre-deposited 10% of the disputed tax i.e., Rs.2,07,000/- at the time of filing of an appeal.

5. It is noticed that the Petitioner had failed to file a reply to the Show Cause Notice in GST DRC – 01 dated 08.11.2023 and has thus suffered the impugned Assessment order dated 16.12.2023 passed by the 2nd Respondent.

6. Paragraph Nos.5 and 6 of the affidavit filed in support of the present Writ Petition reads as under:-

“5.I state that, in the meanwhile, a Company named M/s.Wide Angle Media Private Limited, represented by its Director Mr.AnishArjunDev, having GST bearing No.27AAACW4418K1Z5, having office at No.105, 1st Floor, AnandVihar, OshiwaraMhada Scheme, New Link Road, Andheri West, Mumbai, Maharashtra-27, approached the Petitioner seeking the sale of rights to dub and exploit straight independent versions of the movie titled “Thalainagaram 2” in all Indian languages, except Tamil, Telugu, Malayalam and Kannada. The Petitioner agreed to the same and accordingly raised GST Invoice No.RET/002/23-24 dated 17.06.2023 for a bill amount of Rs.1,15,00,000/-, GST of Rs.20,70,000/- totaling Rs.1,35,70,000/-. The Petitioner entered into an agreement that the M/s.Wide Angle Media Private Limited should pay the bill amount along with the GST of Rs.20,70,000/- but not



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paid yet.

6. I stated that subsequently, the above – mentioned company did not pay any amount towards the said invoice, and therefore the Petitioner did not collect or receive any GST from the buyer. Consequently, the Petitioner cancelled the invoice and issued a Credit Notice for the full value of the invoice on 31.03.2024. Despite this, the GST amount has still not been paid.”

7. The Petitioner claims to have issued Credit Note on 31.03.2024 i.e., subsequent to the impugned Assessment order dated 16.12.2023 passed by the 2nd Respondent, on account of non-payment of tax relating to the invoices dated 17.06.2023, which ought to have been reflected in GSTR – 1 filed by the Petitioner.

8. *Prima facie*, there are no circumstances warranting interference by this Court to grant any concession to the Petitioner.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% of the disputed tax confirmed vide impugned order dated 16.12.2023 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.



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10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 08.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 16.12.2023 as an addendum to the Show Cause Notice dated 08.11.2023.

11. In case the Petitioner complies with the above stipulations, the 2nd 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

13. 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



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tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

14. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

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Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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