



W.P.No.14 of 2026

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

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DATED : 06.01.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.14 of 2026  
and  
W.M.P.Nos.8 and 9 of 2026

M/s.Thangapandi Steels,  
Represented by its Proprietor  
T.Ponraj

... Petitioner

Vs.

The State Tax Officer,  
Office of the Commercial Tax Officer,  
Gingee Assessment Circle,  
No.1, Chetpet Road,  
Gingee, Villupuram : Cuddalore. ... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN: 33BHWPP8330A1Z9/2020-2021 dated 01.02.2025 passed under Section 73 of the Act along with consequential summary order in FORM GST DRC-07 vide Ref.No.ZD330225001400D dated 01.02.2025 for the Financial Year 2020-2021, to quash the same.



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For Petitioner : Ms.A.Rithika

For Respondent : Mrs.K.Vasanthamala  
Government Advocate

### **ORDER**

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing GSTIN: 33BHWPP8330A1Z9/2020-2021 dated 01.02.2025 along with summary of order in Form GST DRC-07 bearing Ref.No.ZD330225001400D dated 01.02.2025 of the Respondent, which were preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to file a reply by 25.12.2024.

4. The Petitioner has also replied to the same on 25.12.2024 followed by another reply dated 01.02.2025. The Order impugned herein is a



detailed order and therefore does not merit any interference under Article 226

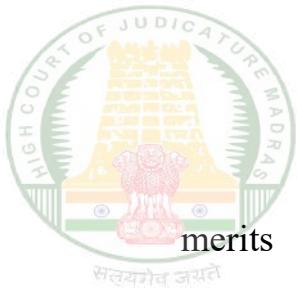
WEB COPY of the Constitution of India as no procedural irregularities is discernible from

a reading of the same. Merely because the Order was passed on 01.02.2025 of which date the additional reply was filed *ipso facto* would not mean that the Order suffers from any kind of irregularities or non-application of mind.

5. A reading of the impugned Order also indicates that the Petitioner's Reply has been considered while passing the impugned Order. Therefore, this Writ Petition is otherwise liable to be dismissed for the relief sought for.

6. At best, the Petitioner can be relegated to workout the remedy before the Appellate Commissioner subject to the Petitioner depositing 25% of the disputed tax in cash 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.

7. Subject to the Petitioner depositing the aforesaid disputed tax amount within the aforesaid period and filing of the Appeal before the Appellate Commissioner within such time, the same shall be disposed of on



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merits after hearing the Petitioner without reference to the aspect of limitation.

8. In case the Petitioner fails to comply with the above stipulation, the Authorities under the Act are at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

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

**06.01.2026**

Neutral Citation : Yes / No

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To:  
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The State Tax Officer,  
Office of the Commercial Tax Officer,  
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**C.SARAVANAN, J.**

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