



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 11327 of 2026
and WMP No. 12344 of 2026**

Tvl Kailash Enterprises
Represented by its Proprietor
Shanmugam Vinayaga Murthy
No.17/22, Bashyam 1st Street,
Ottery, Chennai - 600 012.

Petitioner(s)

Vs

1. Assistant Commissioner (ST) ,
Purasawakkam Assessment Circle,
PABJM Building, Greams Road,
Chennai - 600 006.

2. Deputy Commissioner (ST)(GST)(Appeals),
Office of the Appellate Deputy Commissioner,
PABJM Building, Greams Road,
Chennai 600 006.

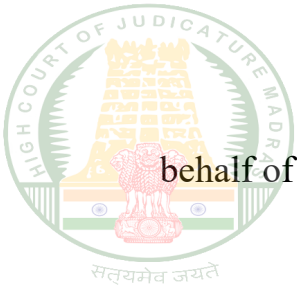
Respondent(s)

For Petitioner(s): Mr.R.Sathishkumar

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice on



behalf of the respondents.

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2.Considering the fact that the entire disputed tax has already been remitted by the petitioner through payments made at the time of filing the appeal against the impugned order on 19.06.2024, and subsequently on 06.12.2024 in FORM GST DRC-03, the respondents are directed to keep the recovery of interest and penalty, as confirmed by the impugned order, in abeyance for a period of four weeks from today.

3.In the meanwhile, it is open for the petitioner to initiate supplementary proceedings for appropriate reliefs.

4.Post this writ petition along with W.P.No.11084 of 2026 on 23.04.2026.

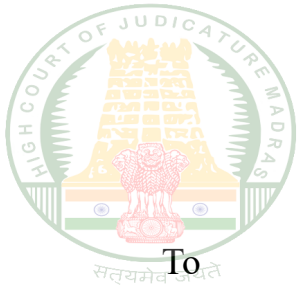
24-03-2026

Index: Yes/No
Speaking/Non-speaking order
Internet: Yes
Neutral Citation: Yes/No
ssr



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To

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PABJM Building, Greams Road,
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2. Deputy Commissioner (ST)(GST)(Appeals),
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C.SARAVANAN J.

SSR

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