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W.P.No.11045 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.11045 of 2026
and
W.M.P.Nos.11994 & 11996 of 2026

M/s. Modern Engineering and Fabrication
(Represented by its Partner Mr. A. M. Navaz)
No.1, Thatha Muthaiappan Street,
Broadway, Chennai – 600 001.

... Petitioner

Vs.

The Deputy State Tax Office – I,
Broadway Assessment Circle,
3rd Floor, Wall Tax Road, Room No.305,
Chennai – 03.

... Respondent

For Petitioner : Mr.K.A.Parthasarathy

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

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Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondent.

2. The petitioner is before this Court against the impugned Order dated 19.12.2023 passed under Section 73 of the respective GST enactments for the tax period Jul 2017 – Mar 2018.

3. It is the specific case of the petitioner that the petitioner's GST Registration was cancelled on 19.11.2018 after issuance of a show cause notice for cancellation on 31.10.2018.

4. The learned counsel for the petitioner fairly concedes that as a condition for staying all recovery proceedings pursuant to the impugned order, the petitioner will deposit 50% of the disputed tax within 30 days from today.

5. The learned counsel for the petitioner also submits that although the petitioner received consideration, the petitioner did not supply services under Section 7 of the respective GST enactments, and therefore, the petitioner was



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not required to pay tax on amounts for which there was no corresponding supply.

6. The matter would require a detailed consideration. However, recording the consent of the petitioner, there shall be an order of interim stay for a period of four weeks, subject to the petitioner depositing 50% of the disputed tax in cash from their electronic cash ledger within 30 days from today.

7. Post the matter on 22.04.2026 for reporting compliance, for filing a counter affidavit, and for further orders.

raja

23.03.2026



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C.SARAVANAN, J.

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