



WEB COPY

WP No. 15470 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 15470 of 2026

and

W.M.P.Nos.16714 and 16718 of 2026

M/s.Medall Scans and Labs Private Limited,
Rep.by its Chief Financial Officer
R.Srinathan,
67, 2nd floor, TNPL Building,
Anna Salai, Guindy, Chennai,
Tamil Nadu 600 032,
(presently having its office at No.191, Poonamallee
High Road) EVR Periyar Salai ,
New Bupathy Nagar
Kilpauk, Chennai-600 010.

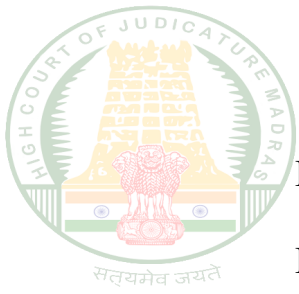
..Petitioner(s)

Vs

1. The State Tax Officer, Group V,
Office of the Joint Commissioner(ST),
Chengalpattu Intelligence Division,
870/2A, 2nd floor, Kancheepuram High Road,
Thimavaram, Chengalpattu-603 101.
2. The State Tax Officer, Group X,
Office of the Joint Commissioner (ST),
Chengalpattu Intelligence Division,
870/2A, 2nd floor, Kancheepuram High Road,
Thimavaram, Chengalpattu 603 101.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order in Ref. No.ZD3311250887663 dated 06.11.2025 passed under Section 74 of the CGST/TNGST Act, 2017 for the Financial Year 2018-19 from the files of the first respondent herein, quash the same.



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For Petitioner(s):

M/s.Aparna Nandakumar

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran
Government Advocate

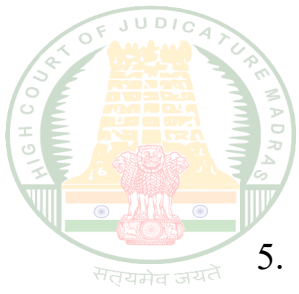
ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondents.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 06.11.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 30.05.2025 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus suffered the impugned Order dated 06.11.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 01.04.2026.



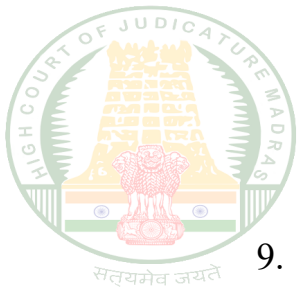
5. At this stage, the learned counsel for the Petitioner submits that the Petitioner will be satisfied if liberty is given to the Petitioner to file an appeal before the Appellate Authority against the impugned order. He further submits that the Petitioner is willing to pre-deposit 15% of the disputed tax as a condition for *denovo* adjudication along with the appeal.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

“The Petitioner herein agrees to deposit 15% of the disputed tax amount for filing appeal.”

7. The learned Government Advocate for the Respondents has no objection for the same.

8. Recording the above consent given by the Petitioner, liberty is granted to the Petitioner to challenge the order before the Appellate Authority subject to the Petitioner depositing 15% of the disputed tax 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.



9. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose the appeal without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.



13. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The State Tax Officer, Group V
Office of the Joint Commissioner(ST)
Chengalpattu Intelligence Division
870/2A, 2nd floor, Kancheepuram High Road
Thimavaram, Chengalpattu-603 101.
2. The State Tax Officer, Group X
Office of the Joint Commissioner ST,
Chengalpattu Intelligence Division,
870/2A, 2nd floor, Kancheepuram High Road, Thimavaram,
Chengalpattu 603 101.



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C.SARAVANAN, J.

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