IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 10-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 13957 of 2026**
**and**
**WMP Nos.15214 & 15215 of 2026**

IBR Green Corporate Private Limited,
Represented by its Director, Mr. S M Ibrahim,
No 9/68, Kundrathur Main Road, Sivathangal,
Kanchipuram, Tamil Nadu-600 069

..Petitioner(s)

Vs

Deputy Commissioner of Central Tax,
Office of the Deputy Commissioner of CGST and
Central Excise, Pallavaram Division,
Chennai Outer Commissionerate,
Sridevi Temple Towers, 2nd Main Road,
Sembakkam, Chennai-600 073.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, to call for the records on the file of the Respondent in Order-in-Original No.02/2024-AC/DC passed under Section 73 of the CGST Act, 2017 for the period 2018-2019 dated 14.02.2024 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law and pass

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| For Petitioner(s): | Mr. S. Gautham Venkata Narayanan,<br>for Mr. R. Sivaraman, Mr. P. Ramesh Kumar,<br>and Mr. Raghavrajeev Manon. |
| For Respondent(s): | Mr. Sai Srujan Tayi,<br>Senior Standing Counsel |

**ORDER**

Mr. Sai Srujan Tayi, learned Senior Standing Counsel, 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 Senior Standing Counsel for the Respondent.

3. The Petitioner is before this Court against the Impugned Order-in-Original No.02/2024 – AC/DC issued under Section 73 of the respective GST Enactments, for the Tax Period 2018 – 2019, dated 14.02.2024, whereby the proposal in the Show Cause Notice No.11/2023-GST (SOR) dated 08.11.2023 has been confirmed.

4. The learned counsel for the Petitioner submitted that almost 70% of the disputed tax amount has been directly recovered from the bank account of the Petitioner's Director.

5. The learned Senior Standing Counsel for the Respondent is unable to confirm the same.

6. Considering the facts and circumstances of the case, and taking note of the submission made by the learned counsel for the Petitioner, I am inclined to remit the case back to the Respondent for fresh consideration and to pass a fresh order on merits and in accordance with law, within a period of thirty (30) days from the date of receipt of a copy of this order, subject to verification by the Respondent that 70% of the disputed tax has been recovered from the Petitioner's director's bank account.

7. In the event no amount has been recovered from the Petitioner's director's account, the Petitioner shall deposit 50% of the disputed tax amount confirmed in the Impugned Order.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a fresh 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in No.11/2023-GST (SOR) dated 08.11.2023, along with the requisite documents to substantiate the defence by treating the Impugned Order dated 14.02.2024 as an addendum to the Show Cause Notice No.11/2023-GST (SOR) dated 08.11.2023.

10. 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/lifted.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition had been dismissed *in limine* today.

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

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

**10-04-2026**

Neutral Citation: Yes/No

klt

To

The Deputy Commissioner of Central Tax,
Office of the Deputy Commissioner of CGST and Central Excise,
Pallavaram Division, Chennai Outer Commissionerate,
Sridevi Temple Towers,
2nd Main Road, Sembakkam, Chennai-600 073.

**C.SARAVANAN, J.**

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