

W.P.(MD)No.2739 of 2026

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 27.04.2026

CORAM:

THE HONOURABLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.2739 of 2026

and

W.M.P.(MD)Nos.2324 & 2326 of 2026

Modern Digitech Media LLP,
Represented by its Managing Partner,
S.Jeganathan

... Petitioner

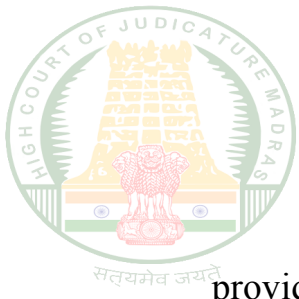
vs.

1.The State Tax Officer,
Tamil Nadu Commercial Tax Department,
Southavani Moola Street Circle,
Dr.Thangaraj Salai,
Madurai – 625 020.

2.The Deputy Commissioner (GST – Appeal),
C.T.Buildings,
Dr.Thangaraj Salai,
Madurai – 625 020.

... Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of Certiorarified Mandamus calling for the records pertaining to the impugned order dated 11.12.2025 under Section 73 of the Act under Reference No.ZD331225173812I and summary of the order dated 11.12.2025 along with annexure of Form GST DRC – 07 dated 11.12.2025 passed by the first respondent and quash the same in view of the fundamental illegality, arbitrariness, and violation of statutory provisions and further direct the first respondent to pass orders afresh after



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providing opportunity of personal hearing as per provisions of the GST Act, 2017.

For Petitioner : Mr.S.Abdul Navas,
Advocate

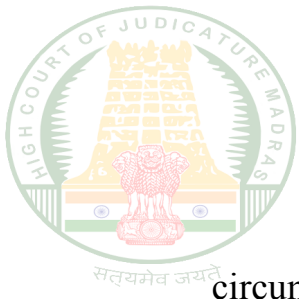
For Respondents : Mr.R.Suresh Kumar,
Additional Government Pleader

ORDER

The present writ petition is filed challenging the impugned order dated 11.12.2025. The impugned order has been passed under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017.

2. Upon hearing the learned counsel for the petitioner and perusing the material records of the case, it is seen that, after considering the liability, the present order has been passed only with reference to interest, penalty, and late fee.

3. The learned counsel for the petitioner has produced an order of the Appellate Authority dated 20.04.2026, passed in respect of yet another assessment year, wherein, with reference to the same issue, the appeal filed by the assessee was allowed and findings were rendered in favour of the assessee that no interest or penalty is leviable. Under the said



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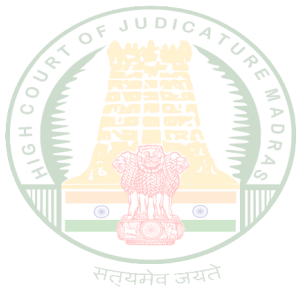
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circumstances, after passing of the order, attachment of the bank account is also made against the petitioner.

4. Per contra, the learned Additional Government Pleader would submit that even if the order of the Appellate Authority goes against the Revenue, they have a right to further pursue the matter and the period of limitation is still available. In any event, it is for the appropriate authority to consider whether the said findings would be applicable to the facts of the present assessment year.

5. I have considered the rival submissions made on either side and perused the material records of the case.

6. Since the impugned order of assessment was passed on 11.12.2025 and this writ petition was filed well within time, i.e., on 28.01.2026, I am of the view that the petitioner can file an appeal against the said order dated 11.12.2025 within a period of two weeks from the date of receipt of a web copy of this order. If the appeal is filed within the time stipulated above, the same shall be treated as within time.



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7. In the meanwhile, considering the *prima facie* case that is made out by producing the order of the Appellate Authority dated 20.04.2026 in respect of another assessment year, the attachment made with respect to the petitioner's bank account shall stand lifted. The further coercive steps shall await the final orders to be passed in the appeal.

8. Accordingly, this Writ Petition is allowed. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

27.04.2026

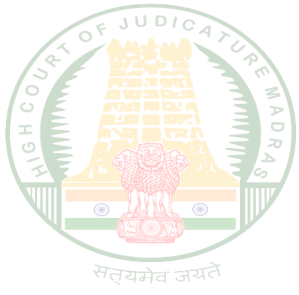
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To

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