



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.Nos.24970, 24975, 24979 & 24985 of 2026

and WMP.Nos.27221, 27222, 27229, 27231, 27236,

27238, 27243 & 27245 of 2026

M/s.Geotech Offshore Structures Pvt. Ltd.,
Rep. by its authorised representative Mr.Vinoy,
No.81, Suriyanarayana Chetty Street,
4th Floor, Royapuram, Chennai 600 080.

Head office-8th Floor, KSHB Office building, KC,
Panampilly Nagar, Ernakulam, Kerala 682 036.

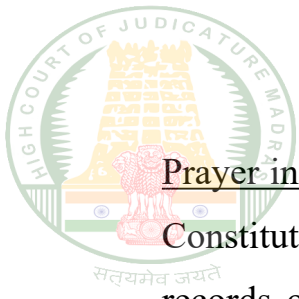
..Petitioner

Vs

The Assistant commissioner (ST)(FAC)
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003. ..Respondent in W.P.Nos.24970 & 24975 of 2026

The Deputy State Tax Officer-I
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003. ..Respondent in W.P.Nos.24979 & 24985 of 2026

Prayer in W.P.No.24970 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 21.08.2024 bearing GSTIN no. 33AAFCG7358B1ZT/2019-20 passed by the Respondent as arbitrary.



Prayer in W.P.No.24975 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 23.08.2024 bearing GSTIN no. 33AAFCG7358B1ZT/ 2019-20 passed by the Respondent as arbitrary.

Prayer in W.P.No.24979 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 06.11.2024 bearing GSTIN no. 33AAFCG7358B1ZT/ 2021-22 passed by the Respondent as arbitrary.

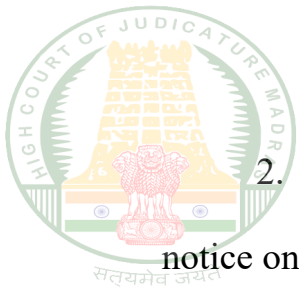
Prayer in W.P.No.24985 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the file of the Respondent and to quash the impugned assessment order dated 09.07.2024 bearing GSTIN no. 33AAFCG7358B1ZT/ 2021-22 passed by the Respondent as arbitrary.

For Petitioner: Mr. N.Sanaullah

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Assessment orders are assailed in these four writ petitions on the ground of alleged breach of principles of natural justice.



2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand in respect of each order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

10-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To

1. The Assistant commissioner (ST)(FAC)
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003.

2.The Deputy State Tax Officer-I
Royapuram Assessment Circle,
Elephant Gate Bridge Road, Vepery,
Chennai-600 003.

W.P.Nos.24970, 24975, 24979 & 24985 of 2026

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