



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 24395 & 24401 of 2026
and WMP.Nos.26579, 26584, 26589 & 26594 of 2026**

Kendapadi Jagadesh Baskar
Proprietor, Tvl.Mahalakshmi Traders,
55-A/163, Syed Madar Street, Shevapet,
Salem, Tamil Nadu.

..Petitioner in both WPs.

Vs

Assistant Commissioner (ST)
Sevapet Assessment Circle,
Salem-I, Salem, Tamil Nadu.

..Respondent in W.P.No.24395 of 2026

The State Tax Officer
(also known as Commercial Tax Officer)
Sevapet Circle, Salem,
Hasthampatty, Tamil Nadu – 636 007.

..Respondent in W.P.No.24401 of 2026

Prayer in W.P.No.24395 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of the Respondent herein in GSTIN: 33AAWPB1779M1Z6/2020-2021 dated 14.02.2025, order under section 73 and the summary of the order in FORM GST DRC-07 both dated 14.02.2025 issued in Reference No. ZD3302251341421 and quash the same.

Prayer in W.P.No.24401 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of the Respondent herein in GSTIN: 33AAWPB1779M1Z6



dated 29.07.2025, order under section 73 and the summary of the order in FORM GST DRC-07 both dated 29.07.2025 issued in Reference No. ZD3307253277183 for the tax period 2021 – 2022 and quash the same.

In both WPs.

For Petitioner: Mr. A.N.R. Jayaprathap

For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 14.02.2025 & 29.07.2025 are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days



from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 25% 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.

07-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. Assistant Commissioner (ST)
Sevapet Assessment Circle,
Salem-I, Salem, Tamil Nadu.

2. The State Tax Officer
(also known as Commercial Tax Officer)
Sevapet Circle, Salem,
Hasthampatty, Tamil Nadu – 636 007.



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WP Nos. 24395 & 24401 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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