



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 26143, 26148 and 26154 of 2026
and WMP Nos. 28541, 28543, 28548, 28549, 28556 and 28558 of 2026

M/s.The Grand Sweets and Snacks
Rep. by its Proprietor - Mrs Rajeswari Pugalendhi,
No.24, 2nd Main Road,
Gandhi Nagar, Adyar,
Chennai 600 020.
GSTIN 33AALPR8961Q1ZN

..Petitioner(s) in all WPs

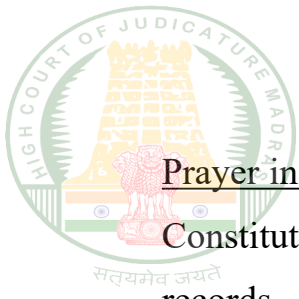
Vs

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Kotturpuram Assessment Circle,
Station, Integrated Registration and Commercial
Taxes Building,
Nandanam, Chennai-600 035

..Respondent(s) in all
WPs

Prayer in W.P.No.26143 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 of the impugned proceedings of the Respondent in GSTIN 33AALPR8961Q1ZN/2019-20 dated 25.07.2024 for the Tax Period April 2019-March 2020 and quash the same.

Prayer in W.P.No.26148 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 of the impugned proceedings of the Respondent in GSTIN 33AALPR8961Q1ZN/2018-19 dated 06.04.2024 for the Tax Period April 2018 - March 2019 and quash the same.



Prayer in W.P.No.26154 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 of the impugned proceedings of the Respondent in GSTIN 33AALPR8961Q1ZN/2020-21 dated 26.12.2024 for the Tax Period April 2020 - March 2021 and quash the same.

For Petitioner(s)
in all WPs:

M/s.S.Vaishnavi

For Respondent(s)
in all WPs:

Ms.Amirta Dinakaran
Government Counsel (Tax)

COMMON ORDER

In these three writ petitions, assessment orders pertaining to assessment periods 2018-19, 2019-20 and 2020-21 are assailed. The order in relation to assessment period 2020-21 is limited to interest.

2.Ms.Amirta, learned Government Counsel, accepts notice for the respondent.

3.Learned counsel for the petitioner submits, on instructions, that 50% of the tax demand under the orders pertaining to assessment period 2018-19 and 2019-20 would be remitted as a condition for remand.

4.Subject to the remittance of 50% of the tax demand pertaining to assessment period 2018-19 and 2019-20, all the impugned orders are set aside



and these matters are remanded for reconsideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three (3) months from the date of remittance of 50% of the tax demand relating to assessment period 2018-19 and 2019-20.

5. These writ petitions stand disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

20-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAS

To

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Kotturpuram Assessment Circle,
Station, Integrated Registration and Commercial
Taxes Building,
Nandanam, Chennai-600 035



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WP No. 26143 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAS

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