



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 26090, 26098 & 26099 of 2026
and WMP.Nos.28486, 28488, 28491, 28493,
28496 & 28499 of 2026**

In all WPs.

M/s. Casfish International Pvt. Ltd.
Rep by its Director Mr.Gopinath
Plot No. K-33 & 34,
SIPCOT Industrial Pak,
10th Main Road, Sriperumbudur,
Kancheepuram 602105.

..Petitioner

Vs

The Assistant Commissioner (ST)
Sriperumbudur Assessment circle
Chennai Bangalore Road,
Varadharajapuram, Chennai-600 035.

..Respondent

Prayer in W.P.No.26090 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 08.12.2025 bearing GSTIN no. 33AAICC0620K1Z0/2021-22 passed by the Respondent as arbitrary.

Prayer in W.P.No.26098 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 02.12.2025 bearing GSTIN no. 33AAICC0620K1Z0/2021-22 passed by the Respondent as arbitrary.



Prayer in W.P.No.26099 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 28.02.2025 bearing GSTIN no. 33AAICC0620K1Z0/2020-21 passed by the Respondent as arbitrary and thus render justice.

For Petitioner: Mr. J Ashish

For Respondent: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

COMMON ORDER

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

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned assessment orders shall stand raised.

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.

28-07-2026
(2/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Assistant Commissioner (ST)
Sriperumbudur Assessment circle
Chennai Bangalore Road,
Varadharajapuram, Chennai-600 035.



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WP Nos. 26090, 26098 & 26099 of 2



SENTHILKUMAR RAMAMOORTHY J.

KJ

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