



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 27328 & 27331 of 2026
and WMP.Nos.29921, 29923, 29925 & 29926 of 2026**

In both WPs

R.Vasu
No. 127, Lakshmanan Valavu,
Periyeripatti, Omalur,
Salem-636455.

..Petitioner

Vs

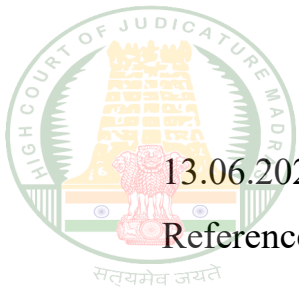
1.The Appellate Deputy Commissioner (GST
Appeal)
Office of the Deputy commissioner (CT)
Salem.

2.The Assistant Commissioner (ST) (FAC)
Omalur Assessment Circle, Salem II Division,
Salem.

..Respondents

Prayer in W.P.No.27328 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 Second Respondent leading to the issuance of the assessment order bearing Reference No. GSTIN : 33ABQPV4647R1ZJ / 2020-21 dated 13.06.2024 and quash the same.

Prayer in W.P.No.27331 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 Second Respondent leading to the issuance of the assessment order bearing Reference No. GSTIN : 33ABQPV4647R1ZJ / 2019-20 dated



13.06.2024 rectified by the Rectification order in Form GST DRC – 08 bearing Reference No.ZD331124113257W dated 15.11.2024 and quash the same.

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For Petitioner: Ms. Sri Harini S P

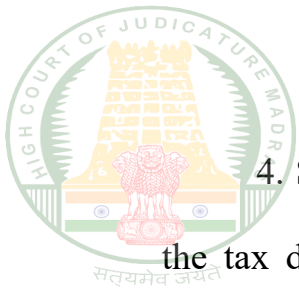
For Respondents: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Assessment orders relating to assessment periods 2019 – 2020 and 2020 – 2021 are assailed in these writ petitions primarily on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.

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

3. Learned counsel for the petitioner submits that about 39% of the tax demand relating to assessment period 2020 – 2021 and about 56% of the tax demand relating to assessment period 2019 – 2020 under separate orders dated 13.06.2024 were remitted by the petitioner. She submits that additional amounts would be remitted so as to remit not less than 75% of the tax demand under each of these orders as a condition for remand. An endorsement has been made on the bundle to that effect.



4. Subject to verifying and confirming the payments of 39% and 56% of the tax demand said to be made earlier and subject further to remittance of additional amounts so as to remit not less than 75% of the tax demand under the two orders impugned herein, said orders are set aside so as to provide an opportunity to the petitioner to submit documents in support of the defence raised. Consequently, the matters are remanded to the second respondent for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, fresh orders shall be issued within three months from the date of remittance of additional amounts.

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.

24-07-2026
(1/2)

Index: Yes/No

Neutral Citation: Yes/No

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To

1.The Appellate Deputy Commissioner (GST Appeal)
Office of the Deputy commissioner (CT)
Salem.

2.The Assistant Commissioner (ST) (FAC)
Omalur Assessment Circle, Salem II Division, Salem.



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WP Nos. 27328 & 27331 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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