



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 31818 & 31821 of 2026

and WMP.Nos.34974, 34975, 34977 & 34979 of 2026

In both WPs.

Tvl. P VIJAY FASHION,
Represented by its Proprietor
VIJAYRAJ BHANDARI
No. 54, Jinnah Street, Erode - 638 001.
New address:
No.903, Safal flora, Ghoda camp road,
Shahibaug, Ahmedabad - 380004.

..Petitioner

Vs

The Deputy State Tax Officer - II
Nethaji Road Assessment Circle,
Erode, Salem - Erode.

..Respondent

Prayer in W.P.No.31818 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 pertaining to the Impugned assessment order passed on 15.06.2023 by the respondent against the Petitioner's firm in GSTIN : 33ADBPB8039N2ZJ in Reference No. ZD3306230638772 for the Assessment Year 2022-2023 and quash the same as illegal, arbitrary and against the principles of natural justice.

Prayer in W.P.No.31821 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 pertaining to the Impugned assessment order passed on 29.11.2023 by the respondent against the Petitioner's firm in GSTIN : 33ADBPB8039N2ZJ in



Reference No. ZD331123182776B for the Assessment Year 2022-2023 and quash the same as illegal, arbitrary and against the principles of natural justice.

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For Petitioner: Mr. K M Malarmannan

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

COMMON ORDER

Assessment orders dated 15.06.2023 & 29.11.2023, respectively are assailed in these writ petitions on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.

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

3. Learned counsel for the petitioner submits that the entire tax demand under both the assessment orders was recovered. He refers to the electronic liability ledger in this regard. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that the entire tax demand under the assessment orders has indeed been recovered, the impugned assessment orders are set aside. Consequently, 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 verifying and confirming the above mentioned recovery. In view of the impugned orders being set aside, the attachment, if any, of the bank accounts of the petitioner in relation to the impugned orders shall stand raised.

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

19-08-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer - II
Nethaji Road Assessment Circle,
Erode, Salem - Erode.



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SENTHILKUMAR RAMAMOORTHY J.

KJ

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