IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 21.07.2025
Coram
The Honourable **Mr.Justice Krishnan Ramasamy**

W.P.Nos.15991 & 16693 of 2025
and
W.M.P.Nos.18095 & 18902 of 2025

G.Dhamodharan ...Petitioner in both WPs.

Vs.

1. The Assistant Commissioner (ST)
   Ayanavaram Assessment Circle
   No.1 Greams Road, PAPJM Annex Building,
   3rd Floor, Chennai, T.N. -6.
   ..R-1 in W.P.No.15991 of 2025
2. The Deputy State Tax Officer,
   Ayanavaram Assessment Circle
   No.F/50, Third Floor, First Avenue,
   Anna Nagar (East) Chennai,
   T.N. - 600 102. ..R-2 in W.P.No.15991 of 2025
   and Sole Respondent in W.P.No.16993 of 2025

Prayer in W.P.No.15991 of 2025:-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records in GSTIN : No.33BHHPD3614G2ZU/2018-19 on the file of the first respondent and to quash the impugned order dated 18.12.2024 with Ref.No.ZD3312241542103 for the FY 2018-19 as arbitrary.

Prayer in W.P.No.16693 of 2025:-

Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records in GSTIN : No.33BHHPD3614G2ZU/2018-19 on the file of the respondent and to quash the impugned order dated 05.04.2024 with Ref.No.ZD330424044871J for the FY 2018-19 as arbitrary.

For Petitioner in both W.Ps. : Mr.S.Ramamurthy
for Mr.Saitanya Kesan

For Respondents in both W.Ps. : Mr.C.Harsha Raj,
Special Government Pleader (T)

COMMON ORDER

The challenge in Writ Petition No.15991 of 2025 is to the order passed by the first respondent dated 18.12.2024 and to quash the same.

1.1 The challenge in Writ Petition No.16693 of 2025 is to the order passed by the respondent dated 05.04.2024 and to quash the same.

1.2. Since the issued involved in both the Writ Petitions is interconnected and the parties are also one and the same, both the Writ Petitions were taken up together and disposed of vide this common order, however, for the sake of easy reference, the parties are hereinafter referred to as per the rank assigned in W.P.No.15991 of 2025.

2. Mr.S.Ramamurthy, the learned counsel appearing for the petitioner would submit that the petitioner has challenged the order passed by the first respondent for the FY 2018-19 under Section 74 of the GST Act on the ground that it is a duplication of the order passed by the second respondent under Section 73 of the Act dated 05.04.2024; that the second respondent has issued a show cause notice dated 05.10.2023 along with summary in Form DRC-01; that pursuant to the said notice, the second respondent also passed an order dated 05.04.2024; that similarly, in respect of the very same issue, the first respondent has issued a show cause notice dated 23.03.2023, since the said notice was uploaded in the additional notices column of the GST portal, the petitioner was unaware of the proceedings initiated by the first respondent, however, the first respondent passed the order dated 18.12.2024 by invoking section 74 of the Act, which is a duplication of the order passed by the second respondent dated 05.04.2024. Therefore, it is the contention of the learned counsel for the petitioner that the impugned order dated 18.12.2024 passed by the first respondent is barred by res judicata as it is on the very same issue, the second respondent had already passed an order dated 05.04.2024 under Section 73 of the Act, and hence, order impugned in W.P.No.15991 of 2025 dated 18.12.2024 has to be eschewed and the order impugned in W.P.No.16693 of 2025 dated 05.04.2024 has to be set aside, inasmuch as, the same suffers from violation of principles of natural justice.

3. Mr.C.Harsha, learned Special Government Pleader for the respondent fairly submits that the order under challenge in W.P.No.15991 of 2025, viz., the order passed by the first respondent under Section 74 of the Act may be quashed and the order that was put to challenge in W.P.No.16993 of 2025 may be set aside and the matter may be remanded back to the second respondent for fresh consideration, subject to the condition directing the petitioner to deposit 25% of the disputed tax.

4. Heard the learned counsel appearing for the petitioner and the learned Special Government Pleader for respondents and perused the materials available on record.

5. It is an undisputed fact that both the order passed by the second respondent under section 73 of the Act dated 05.04.2024 and the order passed by the first respondent under Section 74 of the Act dated 18.12.2024 are in respect of an identical issue. It is the case of the petitioner that two separate orders have been passed by the respondents on the very same, and therefore, the subsequent order passed by the first respondent is barred by res judicata, as it is on the same issue. The learned Special Government Pleader also fairly submitted that the order that has been put to challenge in W.P.No.15991 of 2025 has to be quashed and the order passed by the second respondent, which is under challenge in W.P.No.16993 of 2025 has to be set aside, as, the same is an ex parte order, however, requested this Court to impose condition on the petitioner to deposit 25% of the disputed tax.

6. Thus, taking into consideration of the submission made by the learned counsel for the petitioner and the learned Special Government Pleader for the respondent, this Court is inclined to pass the following order/direction:-

i) The order impugned in W.P.No.15991 of 2025 dated 18.12.2024 passed by the first respondent is quashed.

ii) The order impugned in W.P.No.16693 of 2025 dated 05.04.2024 passed by the respondent, Deputy State Tax Officer, is set aside. Consequently, the matter is remanded to the respondent/Deputy State Tax Officer, for fresh consideration. The petitioner is directed to deposit 25% of the disputed tax within a period of three weeks from the date of receipt of a copy of this order. Thereafter, the petitioner is directed to file a reply along with supportive documents within a period of two weeks. Thereupon, the respondent/Deputy State Tax Officer, is directed to consider the reply and shall issue a clear 14 days notice affording an opportunity of personal hearing to the petitioner and shall decide the matter in accordance with law.

7. In the result, the Writ Petition No.15991 of 2025 is allowed and W.P.No.16693 of 2025 is disposed of on the aforesaid terms. No costs. Consequently, connected Miscellaneous Petitions are closed.

21.07.2025

Index : yes/no
Neutral Citation : yes/no

To
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   3rd Floor, Chennai, T.N. -6.

2. The Deputy State Tax Officer,
   Ayanavaram Assessment Circle
   No.F/50, Third Floor, First Avenue,
   Anna Nagar (East) Chennai,
   T.N. - 600 102.

Krishnan Ramasamy,J.,

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