**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 28.08.2025**

**CORAM :**

**THE HONOURABLE DR.JUSTICE ANITA SUMANTH**
**and**
**THE HONOURABLE MR.JUSTICE N.SENTHILKUMAR**

**W.A.Nos.2558 & 2559 of 2025**
**and CMP.Nos.20392, 20387 &**
**20390 of 2025**

M/s.Winstar Marketing India Private Limited
Represented by its Director, Mr.Ramnath
112, Chokkanathar Street,
Karthikeyan Nagar, Maduravoyal,
Chennai-600 095.

.. Appellant in both WAs

vs

1.The State Tax Officer
Vanagaram Circle
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai-600 123.

2.The Deputy Commissioner (ST)
Poonamallee Zone
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai-600 123.

.. Respondents in both WAs

Common Prayer : Appeals filed under Clause 15 of Letter Patent Act against the Order dated 24.09.2024 in W.P.Nos.27744 & 27746 of 2024 on the file of this Court.

(In both WAs)

| | | |
|---|---|---|
| For Appellant | : | Mr.Sethu Prabakaran .R |
| For Respondents | : | Mr.V.Prashanth Kiran<br>Government Advocate |

**COMMON JUDGMENT**

***(Delivered by Dr. ANITA SUMANTH.,J)***

Mr.V.Prashanth Kiran, learned Government Advocate accepts notice for the respondents and has been served with the papers. By consent expressed by Mr.Sethu Prabakaran, learned counsel for the appellant and Mr.Prashanth Kiran, learned Government Advocate for the Commercial Taxes Department, final orders are passed in these Writ Appeals.

2. These Writ Appeals have been filed challenging order dated 24.09.2024 passed in three Writ Petitions, wherein the challenges are to i) order of assessment dated 12.04.2024 for the period 2018-2019 under the Tamil Nadu Goods and Services Tax Act, 2017 (TNGST Act), ii) recovery notice dated 12.07.2024 and iii) directing the State Tax Officer to dispose application dated 21.08.2024 seeking rectification of the impugned order of assessment.

3. The Writ Petitions came to be disposed vide impugned order dated 24.09.2024, wherein order of assessment dated 12.04.2024 was set aside on the ground of violation of principles of natural justice. As a consequence, the recovery would have to go and the question of rectification does not arise.

4. Since the show cause notice had not stipulated the date of hearing, learned Government Advocate fairly accedes to the position that the setting aside of the assessment order was proper.

5. However, the appellant is aggrieved by the condition imposed by the Writ Court in the impugned order to the effect that it shall remit 10% of the disputed tax amount within a period of six weeks. To be noted, that such condition has been imposed despite setting aside of the impugned order, which results in obviating the demand itself.

6. We are of the considered view that since, admittedly, there has been failure to adhere to the principles of natural justice, on account of which the assessment has been set aside, directing the assessee to remit any amount in the absence of a statutory demand does not arise. Hence, that condition is set aside.

7. These Writ Appeals are allowed. No costs. Connected Miscellaneous Petitions are closed.

**[A.S.M., J] [N.S., J]**
**28.08.2025**

Index:Yes/No
Speaking Order
Neutral Citation:Yes
sl

To

1.The State Tax Officer
Vanagaram Circle
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai-600 123.

2.The Deputy Commissioner (ST)
Poonamallee Zone
No.4/109, Chennai Bangalore Highway,
Varadharajapuram,
Poonamallee, Chennai-600 123.

**DR. ANITA SUMANTH, J.**
**and**
**N.SENTHILKUMAR, J.**

sl

**W.A.Nos.2558 & 2559 of 2025**
**and CMP.Nos.20392, 20387 &**
**20390 of 2025**

**28.08.2025**