IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 24-07-2025**

CORAM

**THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY**

**WP No. 26753 of 2025**
**AND**
**WMP NO. 30068 OF 2025,WP NO. 26760 OF 2025,WP NO. 26756 OF 2025,WP NO. 26763 OF 2025,WP NO. 26767 OF 2025,WMP NO. 30064 OF 2025,WMP NO. 30060 OF 2025,WMP NO. 30081 OF 2025,WMP NO. 30075 OF 2025,WMP NO. 30082 OF 2025,WMP NO. 30061 OF 2025,WMP NO. 30074 OF 2025,WMP NO. 30070 OF 2025,WMP NO. 30087 OF 2025,WP NO. 26771 OF 2025,WMP NO. 30065 OF 2025,WMP NO. 30089 OF 2025**

YES GEE ARR Control Systems,
Rep by its Proprietor-S.G. Chandra Sekar,
No.322/1, SSSR Avenue, Indira Nagar,
Pattur Mangadu, Chennai-600 122.

Petitioner in all W.Ps

Vs

Deputy State Tax Officer-2,
Kundrathur Assessment Circle,
No.4/109, Bangalore NH Road,
Varadharajapuram, Nazarathpettai,
Chennai-600 123.

Respondent in all W.Ps

**PRAYER in WP No. 26753 of 2025:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN No. 33AFIPC4359P1ZG/2018-19 dated 07.01.2025 on the files of the respondent and quash the same.

**PRAYER in WP No. 26756 of 2025:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari,to call for the impugned order of the respondent passed in GSTIN No. 33AFIPC4359P1ZG/2020-21 dated 07.01.2025 on the files of the respondent and quash the same.

**PRAYER in WP No. 26760 of 2025:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN No. 33AFIPC4359P1ZG/2018-19 dated 20.12.2024 on the files of the respondent and quash the same.

**PRAYER in WP No. 26763 of 2025:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN No. 33AFIPC4359P1ZG/ 2017-18 dated 07.01.2025 on the files of the respondent and quash the same.

**PRAYER in WP No. 26767 of 2025:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN No. 33AFIPC4359P1ZG/ 2017-18 dated 20.12.2024 on the files of the respondent and quash the same.

**PRAYER in WP No. 26771 of 2025:-**Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN No. 33AFIPC4359P1ZG/2019-20 dated 07.01.2025 on the files of the respondent and quash the same.

**In all W.Ps**

For Petitioner(s): Ms.Divya.A

For Respondent(s): Mr.C.Harsha Raj,
Special Government Pleader (t)

**ORDER**

These Writ Petitions have been filed by the petitioner challenging the impugned assessment orders dated 07.01.2025 and 20.12.2024, passed by the respondent, relating to the Financial Years 2017-18 to 2020-21.

2.Mr.C.Harsha Raj, learned Special Government Pleader (Taxes), takes notice on behalf of the respondent.

3.By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

4.Learned counsel for the petitioner would submit that this is the second round of litigation and during the first round of litigation, the assessment orders dated 30.12.2023 & 29.04.2024 relating to the Financial Years 2017-18 to 2020-21 were challenged in W.P.Nos.17766, 18016 & 18028 of 2024, whereby, this Court set aside the aforesaid assessment orders on condition to deposit 15% of the disputed tax demand. Since the petitioner is under severe financial crises, they could not comply with the order of this Court within the prescribed time. Consequently, the respondent once again passed the impugned assessment orders dated 07.01.2025 & 20.12.2024. Hence, the present writ petitions have been filed.

5.He would further submit that the petitioner had remitted 15% of the disputed tax demand as ordered by this Court in W.PNos.17766, 18016 & 18028 of 2024 vide order dated 24.07.2024 , 29.07.2024 & 30.07.2024 subsequent to the issuance of the present impugned assessment orders and hence, prayed to set aside the impugned assessment orders directing the respondent to permit the petitioner to file their reply and provide an opportunity of personal hearing so that the petitioner would be able to substantiate their case.

6.Learned Special Government Pleader appearing for the respondent raised a strong objection to entertain these writ petitions and he would further submit that without complying the orders of this Court made in the earlier round of litigation in W.PNos.17766, 18016 & 18028 of 2024 within the prescribed time, the petitioner has once again approached this Court and therefore, if the Court intend to consider the plea of the petitioner, the petitioner may be directed to deposit additional 15% of the disputed tax demand.

7.In reply, learned counsel for the petitioner agreed to deposit another 15% of the disputed tax demand, in respect of the impugned assessment period over and above the 15% deposit already made by the petitioner. However, he expressed that the petitioner is still facing the financial crisis and hence he sought eight weeks time to make the payment.

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

9.Considering the submissions made by the learned counsel for the petitioner as well as the learned Special Government Pleader appearing for the respondent, it is evident that in the first round of litigation this Court set aside the assessment orders dated 30.12.2023 & 29.04.2024 relating to the Financial Years 2017-18 to 2020-21 with the direction to deposit 15% of the disputed tax demand. However, since the petitioner failed to make the aforesaid deposit as ordered by this Court, the respondent again passed the impugned assessment orders dated 07.01.2025 & 20.12.2024. According to the petitioner since the petitioner is facing sever financial crisis, they could not make the payment within the time line prescribed by this Court and in the meantime, the respondent had passed impugned assessment orders dated 07.01.2025 & 20.12.2024. Subsequent to the passing of the said impugned assessment orders, the petitioner remitted 15% of the disputed tax demand as ordered by this Court in earlier round of litigation. Further, the learned counsel for the petitioner expressed the financial difficulties faced by the petitioner, which is the reason for non-compliance of the order of this Court in the earlier round of litigation.

10.Taking note of the aforesaid submissions made by the learned counsel for the petitioner and fact that the petitioner is under severe financial crisis and rejecting the present writ petition might bring the petitioner's business to stand still, which again cause a loss of revenue to the State and also in the interest of justice, this Court is inclined to grant one more opportunity to the petitioner by setting aside the impugned assessment orders. Accordingly, this Court pass the following orders:-

(i)The orders impugned herein are set aside on condition that the petitioner deposits 15% of the disputed tax amount in respect of the impugned assessment period, over and above the 15% deposit already made in the earlier round of litigation, as agreed by the petitioner, within a period of eight weeks from the date of receipt of a copy of this order.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of two weeks thereafter.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice by fixing the date of personal hearing to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

11.With the above directions, these writ petitions are disposed of. There is no order as to costs. Consequently, the connected miscellaneous petitions are closed.

**24-07-2025**

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No

To:-

Deputy State Tax Officer-2,
Kundrathur Assessment Circle,
No.4/109, Bangalore Nh Road,
Varadharajapuram, Nazarathpettai,
Chennai-600 123.

**KRISHNAN RAMASAMY J.**

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W.P.Nos.26753, 26756, 26760,
26763, 26767 & 26771 of 2025

24-07-2025