IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.32218, 32223 and 32225 of 2025
and
W.M.P.Nos.36115, 36116, 36123, 36125, 36127 and 36129 of 2025

M/s.New India Super Market,
Represented by its Proprietor
Sarjun Ahamed ... Petitioner in all W.Ps

Vs.

1.The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
1st Main Road, Anna Nagar,
Chengalpattu - 001.

2.The Deputy Commissioner (ST),
Chengalpattu Zone,
Chengalpattu. ... Respondents in all W.Ps

Prayer in W.P.No.32218 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondents and to quash the impugned order dated 10.07.2025 bearing GSTIN No.33GEGPS8313G1ZE/**2017-18** passed by the 1st Respondent as arbitrary.

Prayer in W.P.No.32223 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondents and to quash the impugned order dated 10.07.2025 bearing GSTIN No.33GEGPS8313G1ZE/**2018-19** passed by the 1st Respondent as arbitrary.

Prayer in W.P.No.32225 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondents and to quash the impugned order dated 10.07.2025 bearing GSTIN No.33GEGPS8313G1ZE/**2018-19** passed by the 1st Respondent as arbitrary.

For Petitioner (In all W.Ps)	:	Mr.J.Ashish
For Respondents (In all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

This is the second round of litigation before this Court.

2. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment Orders dated 10.07.2025 which have been passed purportedly on account of failure on part of the Petitioner to comply with the requirements of the orders of this Court dated 16.12.2024, 16.12.2024 and 18.12.2024 in W.P.No.38466 of 2024, W.P.No.38457 of 2024 and W.P.No.38469 of 2024.

3. In the above-mentioned Writ Petitions, the Petitioner had

challenged the respective Assessment Orders as detailed below:-

Sl. No.	W.P.No.	Period	Date of Assessment Order
1	38466 of 2024	2017-2018	21.12.2023
2	38457 of 2024	2018-2019	09.02.2024
3	38469 of 2024	2018-2019	10.02.2024

4. In all these Writ Petitions, the Petitioner was required to deposit 25% of the disputed tax after adjusting 10% which was already paid by the Petitioner while filing an appeal belatedly before the Appellate Authority. There has been some delay on part of the Petitioner in depositing the aforesaid amount.

5. Learned counsel for the Petitioner would submit that the Petitioner has paid the amount strictly within the time stipulated by the Respondents in their Intimation Notice viz., within seven days from the date of receipt of Intimation Notice i.e., 04.02.2025 pursuant to the aforesaid orders of this Court in the above mentioned Writ Petitions. It is stated that there is no dispute that 25% of the disputed tax has now been paid by the Petitioner.

6. It is further submitted that the Respondents ought to have intimated the Petitioner stating that the Petitioner has not complied with

the order and that therefore unless time was extended by the Court to comply with the conditions, the question of passing a fresh order does not arise.

7. However, the Respondents have proceeded to pass a fresh order reconfirming the demand that was the subject matter in the above three mentioned Writ Petitions which came to be disposed of vide orders dated 16.12.2024, 16.12.2024 and 18.12.2024. These orders are now described as *fait accompli* as a result of which, the Petitioner has now filed the present Writ Petitions.

8. Considering the fact that the Petitioner has already deposited 25% of the disputed tax, which stands confirmed by the Respondents in the impugned Assessment Orders although purportedly beyond the time stipulated in the above mentioned orders of this Court, I am of the view that the delay can be condoned.

9. Considering the same, the impugned Assessment Orders dated 10.07.2025 are quashed and the cases are remitted back to the Respondents

to pass orders afresh on merits as expeditiously as possible, preferably, within a period of three months from the date of receipt of a copy of this order.

10. In case the Petitioner deserves to file any additional reply/written representation, the Petitioner may do so within a period of thirty (30) days from today.

11. It is made clear that the Petitioner shall co-operate with the Respondents in the *de novo* proceedings.

12. Since the Petitioner has paid the amount, the attachment of the bank account of the Petitioner shall stand raised.

13. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.09.2025

Neutral Citation : Yes / No

arb

<u>To</u>:

1.The Assistant Commissioner (ST),
Chengalpattu Assessment Circle,
1st Main Road, Anna Nagar,
Chengalpattu - 001.

2.The Deputy Commissioner (ST),
Chengalpattu Zone,
Chengalpattu.

<u>C.SARAVANAN, J.</u>
arb

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