IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.37300 and 37301 of 2025
and
W.M.P.Nos.41741, 41742, 41743 and 41748 of 2025

Arumugam Kumar,
S/o.Arumugam ... Petitioner in both W.Ps

Vs.

The Assistant Commissioner (ST) (FAC),
Thirumudivakkam Assessment Circle,
Integrated Registration and Commercial Taxes Buildings,
Greenways Road, Raja Annamalaipuram,
Chennai – 28. ... Respondent in both W.Ps

Prayer in W.P.No.37300 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 in impugned proceeding in GSTIN/33AKAPK7950K1Z1/2020-2021 dated 16.07.2025 on the file of the Respondent herein and quash the same.

Prayer in W.P.No.37301 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 in impugned proceeding in GSTIN/33AKAPK7950K1Z1/2021-2022 dated 16.07.2025 on the file of the Respondent herein and quash the same.

For Petitioner (In both W.Ps)	:	Mr.B.Manoharan
For Respondent (In both W.Ps)	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment Orders dated 16.07.2025 passed for the Tax Periods 2020-2021 and 2021-2022. The impugned Assessment Orders dated 16.07.2025 were preceded by a Show Cause Notice in GST DRC-01 dated 16.04.2025 in W.P.No.37300 of 2025 and a Show Cause Notice in GST DRC-01 dated 17.04.2025 in W.P.No.37301 of 2025 and the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not

taken advantage of the same and thus, suffered the impugned Assessment Orders dated 16.07.2025.

4. Although the Petitioner has an alternate remedy by filing an appeal before the Appellate Authority under Section 107 of the respective GST enactments, this Court is of the view, no useful purpose will be served on the Petitioner by referring the Petitioner before the Appellate Authority as no material facts are available for the Appellate Authority to adjudicate the issue.

5. It is noticed that under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order on terms subject to the Petitioner depositing mandatory pre-deposit by complying with the requirements of Section 107 of the respective GST enactments. I do not find any reason to take a different view in this case.

6. Considering the same, the impugned Assessment Orders dated 16.07.2025 are quashed and the cases are remitted back to the Respondent to

pass a fresh order subject to the Petitioner depositing 10% of the disputed tax within a period of thirty (30) days from the date of receipt of a copy of this order.

7. The Petitioner shall file a reply contemporaneously to the Show Cause Notice in GST DRC-01 dated 16.04.2025 in W.P.No.37300 of 2025 and a Show Cause Notice in GST DRC-01 dated 17.04.2025 in W.P.No.37301 of 2025 together with requisite documents to substantiate the case by treating the impugned Assessment Orders dated 16.07.2025 as an addendum to the Show Cause Notice dated 16.04.2025/17.04.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Subject to the Petitioner complying with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter.

9. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the

Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

26.09.2025

Neutral Citation : Yes / No

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To:

The Assistant Commissioner (ST) (FAC),
Thirumudivakkam Assessment Circle,
Integrated Registration and Commercial
Taxes Buildings,
Greenways Road, Raja Annamalaipuram,
Chennai – 28.

C.SARAVANAN, J.

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