IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44128, 44146, 44458 and 42669 of 2025
and
W.M.P.Nos.49233, 49235, 49236, 49263, 49265, 49266, 49594, 49595, 49598, 47724, 47725 and 47726 of 2025

M/s.Dinesh Kumaar Enterprises,
Rep by its Proprietor
37 Annai Illam, Balaji Nagar,
Minjur,
Thiruvallur District – 601 203. ... Petitioner in all W.Ps.

Vs.

1.The Deputy State Tax Officer – I,
Cholavaram Assessment Circle,
Room No.109, 1st Floor,
Integrated C.T.Buildings,
Chennai – 600 003.

2.The Assistant Commissioner (ST),
Cholavaram Assessment Circle,
Integrated C.T.Buildings,
Vepery,
Chennai – 600 003. ... Respondents in all W.Ps.

Prayer in W.P.No.44128 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 Respondent in

GSTIN/33ADMPV1015D1ZW/2018-19 dated 16.04.2024 and quash the same.

Prayer in W.P.No.44146 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 Respondent – I in GSTIN/33ADMPV1015D1ZW/2019-20 dated 28.08.2024 and quash the same.

Prayer in W.P.No.44458 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 1st Respondent in GSTIN:33ADMPV1015D1ZW/2017-18 dated 26.12.2023 and quash the same.

Prayer in W.P.No.42669 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 Respondent in GSTIN:33ADMPV1015D1ZW/2020-21 dated 21.02.2025 and quash the same.

For Petitioner (in all W.Ps)	:	M/s.S.Kanmani Annamalai
For Respondents (in all W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. By this common order, all these Writ Petitions are being disposed of.

3. The Petitioner has challenged the respective impugned orders for the respective tax period as the impugned orders were passed without the Petitioner participating in the adjudication proceedings by filing a reply to the Show Cause Notices that preceded the respective impugned orders.

4. The learned counsel for the Petitioner would submit that the Petitioner may be given one opportunity to explain the case. It is submitted that the Petitioner has a fair chance to succeed and therefore the delay in approaching this Court against the respective impugned orders shall be condoned, subject to conditions.

5. The learned Government Advocate for the Respondents would submit that these Writ Petitions are devoid of merits and are liable to be

dismissed on account of laches in the light of the decisions of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

6. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

7. Following the consistent view taken by this Court under similar circumstances, these cases are remitted back to the Respondents to pass a fresh order subject to the Petitioner pre-depositing certain amount of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order as detailed below:-

Sl.No	W.P.Nos.	Assessment Years	Impugned order dated	Amount of disputed tax to be pre-deposited
1	W.P.No.44128 of 2025	2018 – 2019	16.04.2024	50%
2	W.P.No.44146 of 2025	2019 – 2020	28.08.2024	50%
3	W.P.No.44458 of 2025	2017- 2018	26.12.2023	100%
4	W.P.No.42669 of 2025	2020 – 2021	21.02.2025	25%

8. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the cases by treating the impugned Orders dated 16.04.2024, 28.08.2024, 26.12.2023 and 21.02.2025 as an addendum to the respective Show Cause Notices issued for the respective tax period.

9. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of respective disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Orders.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions was dismissed *in limine* today. Any amount that has been recovered against any of the demand confirmed vide impugned order, shall be set off for the purpose of pre-deposit as ordered above.

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

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

19.11.2025

Neutral Citation : Yes / No
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To:

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C.SARAVANAN, J.

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