



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42813 & 42814 of 2025

and

W.M.P.Nos.47865, 47866, 47867 & 47868 of 2025

M/s.Sri Madheshwara Electrical Contractor,
Rep by its Proprietor
Mr.Mahendran Kamalanathan
No.1418/1030, NA, 29th Street,
Chennai 600039
GSTIN:33AXFPK1781L1ZB

...Petitioner in both the W.Ps

Vs.

The Deputy State Officer-II,
Villivakkam Assessment Circle,
No.1, Greams Road, PAPJM Annex Building, 2nd Floor,
Chennai 600 006.

...Respondent in both the W.Ps

Prayer in W.P.Nos.42813/2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned orders of the respondent in GSTIN No.33AXFPK1781L1ZB/2020-21 dated 18.10.2024 along with its consequential Summary Order in Reference No.ZD3310241323408 passed under Section 74 of the TNGST Act, 2017 dated 18.10.2024 for the financial year 2020-21 passed by the respondent and quash the same and consequently direct the respondent to conduct fresh assessment proceedings after providing



a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.Nos.42814/2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned orders of the respondent in GSTIN No.33AXFPK1781L1ZB/2018-19 dated 26.09.2024 along with its consequential Summary Order in Reference No.ZD330924182002N passed under Section 74 of the TNGST Act, 2017 dated 26.09.2024 for the financial year 2018-19 passed by the respondent and quash the same and consequently direct the respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

For Petitioner in both the petitions : M/s.Premalatha .S

For Respondent in both the petitions: M/s.Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.



3. By this common order, both these writ petitions have been disposed of.

In these writ petitions, the petitioner has challenged the impugned orders are as detailed below:

<i>W.P.No.</i>	<i>Assessment Year</i>	<i>Show Cause Notice</i>	<i>Impugned Order</i>
42813/2025	2020-2021	22.08.2023	18.10.2024
42814/2025	2018-2019	20.08.2022	26.09.2024

4. The petitioner has stated that the petitioner was unable to reply to the notices that were issued prior to the impugned orders as the petitioner's sister was suffering from chronic liver disease and that presently she is in comma and therefore, the petitioner is unable to concentrate both in the business and also the notices that preceded the impugned order.

5. Learned counsel for the petitioner failry conceded that the petitioner will cooperate with the respondent although petitioner's attention is required to take care of her sister as well.

6. Learned counsel for the petitioner submitted that the petitioner is willing to deposit a sum of Rs.5,00,000/- (Rupees Five Lakhs only) towards the pre-deposit.



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7. Recording the above submission, these writ petitions are stand disposed of by remitting the case back to the respondent to pass a fresh order on merits subject to the petitioner depositing Rs.5 lakhs within period of 45 days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file a detailed reply to the Show Cause Notices dated 22.08.2023 and 20.08.2022 together with requisite documents to substantiate the case by treating the impugned orders dated 18.10.2024 and 26.09.2024 as an addendum to the Show Cause Notices dated 22.08.2022 and 20.08.2022.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final orders 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 raised/vacated.



10. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

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

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

10.11.2025

Neutral Citation
gv

To

The Deputy State Officer-II,
Villivakkam Assessment Circle,
No.1, Greams Road, PAPJM Annex Building, 2nd Floor,
Chennai 600 006.



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C.SARAVANAN.J.,

gv

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