IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43881 and 43886 of 2025
and
W.M.P.Nos.48989 , 48990, 48992 & 48993 of 2025

Ganesan Anandhi
Proprietor of Tvl.Lakshmi Media Advertising
25, 8th Street, Dr.Subbarayan Nagar,
Kodambakkam
Chennai 600024 ...Petitioner in both the petitions

Vs.

The Deputy Commercial Tax Officer,
Kodambakkam L Central -III, Chennai Central
Kodambakkam Assessment Circle
No.1, 4th Floor, PAPJM Annex Building
Greams Road,
Chennai 600006 ...Respondent in both the petitions

Prayer in W.P.No.43881 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 Reference No: ZD330824306067J dated 31.08.2024 u/s. 73 of the TNGST Act, 2017 along with annexure dated 30.08.2024 on the file of the respondent relating to F.Y.2019-2020 and quash the same.

Prayer inW.P.No.43886 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 Reference No: ZD330824307334L dated 31.08.2024 u/s. 73 of the TNGST Act, 2017 along with a summary of the order of Reference No.ZD330824307334L dated 31.08.2024 on the file of the respondent relating to F.Y.2019-2020 and quash the same.

For Petitioner : Ms.N.Janani

For Respondent : Mrs.P.Selvi
Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice on behalf of the respondent.

2. These two 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. In these writ petitions, the petitioner has challenged the following respective Assessment Orders which are tabulated as under:

Sl.No	W.P.No.	Tax Period	Show-Cause Notice	Assessment Order
1.	43881/2025	2019-2020	31.05.2024	31.08.2024
2.	43886/2025	2019-2020	31.05.2024	31.08.2024

3. Although learned counsel for the respondent in WP.No.43886 of 2025 would contend that the petitioner had indeed filed a reply which has been also considered while passing impugned order on 31.08.2024, same has not been considered. It is further submitted that the Interim Orders are based on incomplete reply filed by the petitioner.

4. The learned counsel for the petitioner submits that the petitioner is willing to pre-deposit 50% of the disputed tax.

5. Since the reply of the petitioner is incomplete, the petitioner has the benefit of Circular No.183/15/2022-GST dated 27.12.2022 and Circular No.193/05/2023/GST dated 17.07.2023, these two cases are remitted back to the respondent to re-do the exercise within a period of six months from the date of

receipt of a copy of this order subject to the petitioner depositing 50% of the disputed tax as undertaken within 30 days from the date of receipt of copy of this order.

6. Within such time, the petitioner shall also file an additional reply to the Show Cause Notices both dated 31.05.2024 together with a requisite documents to substantiate the case by treating the impugned orders both dated 31.08.2024 as an addendum to the Show Cause Notices both dated 31.05.2024.

7. In case the Petitioner complies with the above stipulations, the Respondent 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 raised/vacated.

8. 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 this Writ Petition was dismissed *in limine* today.

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

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

12.11.2025

Neutral Citation
gv

To

The Deputy Commercial Tax Officer,
Kodambakkam L Central -III, Chennai Central
Kodambakkam Assessment Circle
No.1, 4th Floor, PAPJM Annex Building
Greams Road,
Chennai 600006.

C.SARAVANAN.J

gv

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