IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44817 of 2025 and W.M.P.Nos.50017, 50018 and 50020 of 2025
and
W.P.No.44848 of 2025 and W.M.P.Nos.50036, 50038 and 50040 of 2025

Manorama Jagadish Thakor
Proprietor of Tvl.Vishakha Structurrls
No.152, 3rd cross, Kamaraj Colony,
Behind Karnataka Bank, Hosur,
Krishnagiri, Tamil Nadu – 635 109. ... Petitioner in both cases

Vs.

Commercial Tax Officer / Assistant Commissioner [ST](FAC)
Hosur (South)3, Krishnagiri, Hosur
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu
Old Bus Stand, Hosur – 635 109. ….Respondent in both cases

Prayer in W.P.No.44817 of 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 on the file of the respondent in Order in Reference No:ZD3310241138112 passed under Section 74 of the TNGST Act, 2017 for the FY period 2020-2021 dated

17.10.2024 passed by the respondent and quash the same as illegal and not in accordance with law 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.No.44848 of 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 on the file of the respondent in Order in Reference No:ZD330924180260J passed under Section 74 of the TNGST Act, 2017 for the FY period 2018-2019 dated 26.09.2024 passed by the respondent and quash the same as illegal and not in accordance with law 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 : Mr.S.Gautham Venkata Narayanan
in both cases

For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate
in both cases

****

COMMON ORDER

By this common orders, both these writ petitions are disposed of. In W.P. No. 44848 of 2025, the petitioner has challenged the impugned order dated 26.09.2024 passed for the tax period 2018–2019.

2. In W.P. No. 44817 of 2025, the petitioner has challenged the impugned order dated 17.10.2024 passed for the tax period 2020–2021.

3. A reading of the respective impugned orders prima facie indicates that there is a duplication of the demand. The petitioner, however, has forfeited his rights by not approaching this Court within a reasonable time.

4. Be that as it may, the respondent is put on notice regarding the two impugned orders wherein the demand appears to be prima facie overlapping.

5. Considering the above, the impugned orders are quashed and the cases are remitted back to the respondent to pass fresh orders subject to the petitioner depositing 50% of the disputed tax as on today demanded in the impugned order dated 17.10.2024 for the assessment year 2020-2021 in W.P.No.44817 of 2025.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 13.12.2023 and 05.03.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 26.09.2024 and 17.10.2024 as an addendum to the Show Cause Notice dated 13.12.2023 and 05.03.2024 for the tax period 2018-2019 and 2020-2021.

7. In case the petitioner complies with the above stipulations, the respondent shall proceed to pass final orders on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months from the date of such reply/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall 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. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

27.11.2025

Neutral Citation : Yes / No

nvi

To:

Commercial Tax Officer / Assistant Commissioner [ST](FAC)
Hosur (South)3, Krishnagiri, Hosur
Integrated Commercial Tax Building,
Ground Floor, Seetharam Medu
Old Bus Stand, Hosur – 635 109.

C.SARAVANAN, J.

nvi

W.P.No.44817 of 2025 and W.M.P.Nos.50017, 50018 and 50020 of 2025 and
W.P.No.44848 of 2025 and W.M.P.Nos.50036, 50038 and 50040 of 2025

27.11.2025