IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-03-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP No. 46611 of 2025 & WMP No.51998 of 2025**
**and**
**WP No.47694 of 2025 & WMP No.51997 of 2025**

Tvl.Eswari Associates
Represented by its Proprietor Venugopal Prakash
Kumar Basement, 5 Dev Apartments,
First Main Road, Kasturibai Nagar, Adyar,
Chennai- 600 020.

..Petitioner
(in WP.46611/2025)

Venugopal Prakash Kumar ..Petitioner
(in WP.47694/2025)

Vs

1. Deputy State Tax Officer (CT)
   Adyar Assessment Circle,
   2nd Floor, Room No.244,
   Integrated Building for commercial Taxes and
   Registration Department,
   Nandanam, Chennai – 035

2. Assistant Commissioner (ST)
   Adyar Assessment Circle,
   2nd Floor, Room.no.244,
   Integrated Building for Commercial Taxes And
   Registration Department,
   Nandanam, Chennai- 600 035.

..Respondent
(in both cases)

**Prayer in W.P.No.46611 of 2025 :** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned order of the 1st Respondent in GSTN/33AAGPP9611G1ZQ/ 2017-18 dated 27.12.2023 and Summary of the Order in the Reference No. ZD331223222827L dated 27.12.2023 and the consequential Intimation notice dated 08.09.2025 and quash the same.

**Prayer in W.P.No.47694 of 2025 :** Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned order of the 2nd Respondent in GSTN/33AAGPP9611G1ZQ/ 2017-18 dated 26.12.2023 and Summary of the Order in the Reference No. ZD331223211494V dated 08.09.2025 of the 2nd Respondent and quash the same.

**Appearance in both cases:**

| | |
|---|---|
| For Petitioner(s): | Mr. M.Hariharan |
| For Respondent(s): | Mr. T.N.C. Kaushik,<br>Additional Government Pleader |

**COMMON ORDER**

Today, these matters were listed under the caption 'For Clarification' at the instance of the learned counsel on either side.

2. By two separate orders dated 05.12.2025 and 08.12.2025, the above mentioned writ petitions were disposed of.

3. In these Writ Petitions the Petitioner has challenged the respective Impugned Assessment Orders passed by the 1st and 2nd Respondents for the respective tax periods as detailed below:-

| W.P.No. | Tax Period | Date of Show Cause Notice | Date of Assessment Order | Issued by the Respondent No. | Tax confirmed by the Impugned Orders |
|---|---|---|---|---|---|
| 46611 of 2025 | 2017-2018 | 20.09.2023 | 27.12.2023 | 1st | Rs.1,79,338/- |
| 47694 of 2025 | 2017-2018 | 26.09.2023 | 26.12.2023 | 2nd | Rs.1,65,600/- |

4. Since the impugned orders are of the year 2023 passed by the respective Respondent, the Petitioner was directed to deposit the entire tax due within the period stipulated in the respective orders dated 05.12.2025 and 08.12.2025 of this Court.

5. The learned counsel for the Petitioner submitted that there appears to be an overlap in the demand confirmed by the Impugned Orders for the aforesaid tax period passed by the respective Respondents.

6. On a reading of both the Impugned Orders, it is observed that the demands confirmed in the respective Impugned Orders passed for the aforesaid

Tax Period appear to be identical in so far as demand confirmed on account of the mismatch in details between GSTR – 3B and GSTR – 1 filed for the aforesaid tax period along with interest as detailed below:-

| **W.P.No.46611 of 2025** | | | | |
|---|---|---|---|---|
| **Date of the impugned order** | **Defect raised** | **CGST** | **SGST** | **Total** |
| 27.12.2023 | GSTR-3B x GSTR-1 | Rs.82,800/- | Rs.82,800/- | Rs.1,65,600/- |
| | GSTR-3B x GSTR-2A | Rs.6,869/- | Rs.6,869/- | Rs.13,738/- |
| **W.P.No.47694 of 2025** | | | | |
| 26.12.2023 | GSTR-3B x GSTR-1 | Rs.82,800/- | Rs.82,800/- | Rs.1,65,600/- |

7. Considering the above fact and in order to avoid duplication in payment, the Impugned Orders are quashed, subject to the Petitioner depositing a sum of **Rs.1,79,338/-**, being the higher of the demand amount confirmed by the respective impugned orders within a period of thirty (30) days, from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notice in GST DRC -01 together with requisite documents to substantiate the case by treating the Impugned Orders dated 27.12.2023 as addendum to the respective Show Cause Notice.

9. In case the Petitioner complies with the above stipulations, the 1st 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 from the date of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the Petitioner's bank account shall also stand automatically raised/vacated.

10. The bank attachment of the Petitioner, if any shall be lifted subject to the Petitioner depositing the aforesaid pre-deposit and the Petitioner is not in arrears of any other tax amount for any any other tax period barring the amount confirmed by the impugned orders.

11. In case the Petitioner fails to comply with any of the above stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law, as if this Writ Petition had been dismissed *in limine* today.

12. Needless to state before passing any such order, the Petitioner shall be heard.

13. This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are also closed.

14. In view of the above, the separate orders passed in respective of W.P.No.46611 of 2025 and W.P.No.47694 of 2025 on 05.12.2025 and 08.12.2025 respectively, are recalled.

**04-03-2026**

Neutral Citation: Yes/No

klt

To

1. The Deputy State Tax Officer (CT),
   Adyar Assessment Circle,
   2nd Floor, Room No.244,
   Integrated Building for Commercial Taxes and Registration Department,
   Nandanam, Chennai – 035.

2. The Assistant Commissioner (ST),
   Adyar Assessment Circle,
   2nd Floor, Room No.244,
   Integrated Building for Commercial Taxes and Registration Department,
   Nandanam, Chennai- 600 035.

**C.SARAVANAN, J.**

klt

**WP Nos. 46611 & 47694 of 2025**
**and**
**WMP Nos.51998 & 51997 of 2025**

**04-03-2026**