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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-12-2025

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 49031, 49034, 49075 and 49078 of 2025

AND

**WMP Nos. 54817, 54818, 54766, 54767, 54764, 54822, 54762
and 54823 of 2025**

Tvl Dashama Enterprises
Rep by its Proprietor, Mr. Dinesh Kumar,
50/149, Thiruvalluvar Salai,
Alwarpet, Chennai-600018.

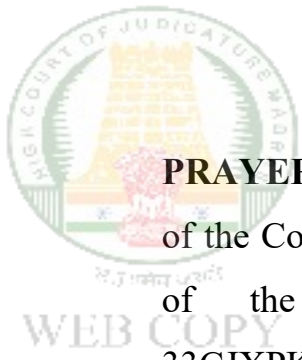
..Petitioner in all W.Ps.

Vs

The State Tax Officer
Alwarpet Assessment Circle,
Integrated Registration And Commercial Tax
Building,
No.207, 2nd Floor, Government Farm Village,
Nandhanam, Chennai - 600 035.

..Respondent in all W.Ps.

PRAYER in W.P.No.49031/2025 - This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the Respondent in order dated 17.10.2024 in GSTIN 33CJXPK5170P1ZC/2019-20 bearing Reference No. ZD331024120260C, and quash the same as illegal, arbitrary and in violation of principle of natural justice



PRAYER in W.P.No.49034/2025 - This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the Respondent in order dated 17.10.2024 in GSTIN 33CJXPK5170P1ZC/2020-21 bearing Reference No. ZD3310241202826, and quash the same as illegal, arbitrary and in violation of principle of natural justice

PRAYER in W.P.No.49075/2025 - This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, to call for the records of the Respondent in order dated 17.10.2024 in GSTIN 33CJXPK5170P1ZC/2021-22 bearing Reference No. ZD331024120295Z, and quash the same as illegal, arbitrary and in violation of principle of natural justice

PRAYER in W.P.No.49078/2025 - This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, call for the records of the Respondent in order dated 07.04.2025 in GSTIN 33CJXPK5170P1ZC/2023-24 bearing Reference No. ZD3304250618675, and quash the same as illegal, arbitrary and in violation of principle of natural justice

(In all W.Ps.)

For Petitioner(s): Ms.C Rekhakumari

For Respondent(s): Mrs.P.Selvi,
Government Advocate

COMMON ORDER

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



2.By this common order, all these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3.In these Writ Petitions, the Petitioners have challenged the respective impugned orders as below:

S.No.	Writ Petition Nos.	Assessment Year	Impugned orders Dated
1.	49031	2019-20	17.10.2024
2.	49034	2020-21	17.10.2024
3.	49075	2021-22	17.10.2024
4.	49078	2022-23	07.04.2025

4.It is informed by the learned counsel for the Petitioner that the amount confirmed vide orders challenged in Serial Nos.1 -3 in the above table has been recovered and in so far as the demand that has been confirmed vide order at Serial No.4, almost 34.95% has been recovered.

5.Learned Government Advocate for the Respondent is however unable to confirm the same.



6. Following the consistent view taken under similar circumstances, these cases are remitted back to the Respondent to pass fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in so far as the demand covered by the Writ Petitions at Serial Nos.1 -3 and in so far as the order dated 07.04.2025 is concerned, the Petitioner is required to pay 25% 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.

7. Recording the above submissions of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, the aforesaid pre-deposit will be subject to any recovery that has been already made from the petitioner.

8. Within such time, the Petitioner shall also file reply to the Show Cause Notices in GST DRC-01 dated 30.07.2024, 30.07.2024, 30.07.2024 and 10.12.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 17.10.2024, 17.10.2024, 17.10.2024 and 07.04.2025 respectively as an addendum to the Show Cause Notices dated 30.07.2024, 30.07.2024, 30.07.2024 and 10.12.2024.



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 vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax in so far as the demand covered by the Writ Petitions at Serial Nos.1 -3 and 25% of the disputed tax in so far as the demand covered by the Writ Petition at Serial No.4, as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Orders.

11. 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.

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



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13. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

16-12-2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA

To

The State Tax Officer
Alwarpet Assessment Circle,
Integrated Registration And Commercial Tax Building,
No.207, 2nd Floor, Government Farm Village,
Nandhanam, Chennai - 600 035.



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WP Nos. 49031, 49034, 49075 & 49078 of 2



C.SARAVANAN J.

GSA

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