IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-12-2025

CORAM

THE HONOURABLE MR.JUSTICE V. LAKSHMINARAYANAN

WP Nos. 50478, 50481 and 50482 of 2025
AND
W.M.P.Nos.56517, 56519, 56520, 56521, 56522 & 56523 of 2025

M/s.Ashwa Air Technologies
Represented by its Proprietor,
Mr. Duraisamy Arumugam,
No. 169, Kamraj Nagar, Hosur,
Krishnagiri, Tamil Nadu - 635 126

Petitioner in all WPs

Vs

1.The State Tax Officer (Intelligence),
Inspection -5, Hosur Division,
Hosur - 635 109.

2.Commercial Tax Officer
Hosur North-I, Hosur - 635 109.

Respondents in all WPs

WP No.50478 of 2025

Writ petition filed under Article 226 of Constitution of India for the issuance of Writ of Certiorari to call for the records relating to the Impugned order in Reference No. ZD330424011864N / 2017-2018 dated 02.04.2024 issued by the 2nd Respondent and to quash the same.

WP No. 50481 of 2025

Writ petition filed under Article 226 of Constitution of India for the issuance of writ of Certiorari to call for the records relating to the Impugned order in Reference No. ZD3304240209898/ 2019- 2020 dated 03.04.2024 issued by the 2nd respondent and to quash the same.

WP No. 50482 of 2025

Writ petition filed under Article 226 of Constitution of India for the issuance of writ of Certiorari to call for the records relating to the Impugned order in Reference No.ZD330424021277Q/ 2022-2023 dated 03.04.2024 issued by the 2nd Respondent and to quash the same.

For Petitioner: in all WPs	Mr.N.Nanda Kumar
For Respondents: in all WPs	Ms.P.Selvi Government Advocate (Taxes)

COMMON ORDER

The issue raised in these writ petitions are covered by the order of this Court in ***[ML Traders Vs. Deputy Tax Officer ST]*** in W.P.No.39107 of 2025 dated 16.10.2025. The relevant portions are extracted hereunder:-

"10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent and having considered the consistent view taken by this Court under similar circumstances, the impugned order dated 23.04.2024 is quashed and the matter is remitted back to the Respondent to pass a fresh order de novo subject to the Petitioner depositing 50% 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. Any amount, if deposited earlier, shall be set off / adjusted towards the 50% of the pre~deposit condition as stated above.

11. The Petitioner shall file a reply to the Show Cause Notice in GST DRC~01 dated 31.01.2024 together with requisite documents to substantiate the case by treating the impugned

Assessment Order dated 23.04.2024 as an addendum to the Show Cause Notice dated 31.01.2024 within a period of thirty (30) days from the date of receipt of a copy of this order.

12. In case the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass a fresh order de novo on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter. Subject to the Petitioner complying with the above stipulated conditions, the attachment of the bank account of the Petitioner shall also stand raised, if any.

13. In case the Petitioner fails to comply with any of the conditions stipulated above, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if this Writ Petition was dismissed in limine today. It is for the Respondent to take steps against the Petitioner to recover the tax that has been confirmed in the impugned Assessment Order.

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

15. It is made clear that the Petitioner shall co~operate with the Respondent in the de novo proceedings."

Following the said verdict, these writ petitions are disposed of in the same terms. No costs. Consequently, all connected miscellaneous petitions are closed.

26-12-2025

gm/rka
Neutral Citation:Yes/No

V.LAKSHMINARAYANAN J.

gm/rka

To
1.The State Tax Officer Intelligence
Inspection -5, Hosur Division, Hosur
635 109

2.Commercial Tax Officer
Hosur North-i, Hosur- 635109

W.P.Nos. 50478, 50481 and 50482 of 2025

26-12-2025