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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **06.08.2025**

CORAM:

THE HONOURABLE MR.JUSTICE **C.SARAVANAN**

W.P.(MD) Nos.21455 and 21457 of 2025
and
W.M.P.(MD) Nos.16574, 16576, 16573 and 16575 of 2025

Subramanian Sambantham
... Petitioner in both W.Ps.,

/vs./

1.The Deputy Commissioner (GST), Appeal,
Trichy.

2.State Tax Officer,
Pudukottai -1 Assessment Circle,
Pudukottai.

... Respondents in W.P.(MD) No.21455 of 2025

1.The Deputy Commissioner (GST), Appeal,
Trichy.

2.Assistant Commissioner (ST),
Pudukottai -1 Assessment Circle,
Pudukottai.

... Respondents in W.P.(MD) No.21457 of 2025

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PRAYER in W.P.(MD) No.21455 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd Respondent in Order in GSTIN. 33AAPFV5494A1ZZ/2020-21 passed under section 74 of the TNGST Act, 2017 for the Financial Year 2021-22 dated 17.02.2025 and consequently order passed in appeal in reference No. ZD330725246946Y dated 23.07.2025 and quash the same as illegal and not in accordance with law and consequently direct the 2nd Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

PRAYER in W.P.(MD) No.21457 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the 2nd Respondent in Order in GSTIN. 33AAPFV5494A1ZZ/2020-21 passed under section 74 of the TNGST Act, 2017 for the Financial Year 2021-22 dated 26.02.2025 and quash the same as illegal and not in accordance with law and consequently direct the 2nd Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

in W.P.(MD) No.21455 of 2025:-

For Petitioner : Mr.C.Deepak

For Respondents : Mr.R.Suresh Kumar
Additional Government Pleader

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in W.P.(MD) No.21457 of 2025:-

For Petitioner : Mr.C.Deepak

For Respondents : Mr.J.K.Jeyaseelan
Government Advocate

COMMON ORDER

By this common order, both the writ petitions are being disposed of.

2.In W.P.(MD) No.21455 of 2025, the petitioner had challenged the impugned order, dated 17.02.2025, passed by the second respondent/State Tax Officer, Pudukottai.

3.In W.P.(MD) No.21457 of 2025, the petitioner has challenged the impugned assessment order, dated 26.02.2025, passed by the second respondent/Assistant Commissioner (ST), Pudukottai.

4.Both the impugned orders were challenged before the appellate Commissioner beyond the statutory period of limitation. The Office of the appellate Commissioner had rejected them at the preliminary stage, as they were

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filed beyond the condonable period of limitation under Section 107 of the respective GST enactment. Hence, the petitioner is before this Court.

5.It is noticed that the order passed by the second respondent/Assistant Commissioner (ST), dated 26.02.2025, impugned in W.P.(MD) No.21457 of 2025, was preceded by a show cause notice in DRC 01 dated 23.10.2024. It is prior in time to the show cause notice, dated 03.02.2025, pursuant to which, the order dated 17.02.2025 has been passed by the second respondent/State Tax Officer.

6.There is no scope for passing two separate orders in respect of the same demand and the same issue under the scheme of the respective GST enactment. There appears to be some overlap resulting in two different orders by two different authorities for the same period.

7.Considering the same, the impugned orders are quashed and the cases are remitted back to the Assistant Commissioner (ST), Pudukottai-1 Assessment Circle, Pudukottai/second respondent in W.P.(MD) No.21457 of 2025 to pass a

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consolidated order in respect of the notice issued in DRC 01, dated 23.10.2024 issued earlier and the subsequent notice issued in DRC 01, dated 03.02.2025.

8.The petitioner shall file a consolidate reply to the show cause notices issued earlier, within a period of 30 days from the date of receipt of a copy of this order. The petitioner shall also deposit 25% of the disputed tax amount in W.P.(MD) No.21455 of 2025, within such time in cash.

9.Subject to the petitioner's above compliance, the Assistant Commissioner (ST), Pudukottai-1 Assessment Circle, Pudukottai/second respondent in W.P.(MD) No.21457 of 2025 shall endeavour to pass a fresh order within a period of three months thereafter.

10.In case, the petitioner fails to comply with any of the stipulations above, it is open for the respondents to proceed against the petitioner in accordance with law, as if the writ petitions were dismissed.

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11.It is made clear that both the impugned orders, dated 17.02.2025 and 26.02.2025, shall be treated as corrigendum to the respective show cause notices.

12.For the sake of clarity, the Assistant Commissioner (ST)/second respondent in W.P.(MD) No.21547 of 2025 is directed to issue a consolidated notice in the defects in both the notices, dated 23.10.2024 and 03.02.2025.

13.As and when the petitioner deposits 25% of the disputed tax, the bank attachment shall stand automatically lifted. To that effect, the Assistant Commissioner (ST) may issue suitable direction to the concerned Bank.

14.These Writ Petitions stand allowed, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

Index : Yes / No
Internet : Yes / No
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C.SARAVANAN, J.

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W.P.(MD) Nos.21455 and 21457 of 2025

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