BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **25.08.2025**

CORAM:

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

W.P.(MD) Nos.23135 to 23139 of 2025
and
W.M.P.(MD) Nos.18186, 18193, 18198, 18190 and 18192 of 2025

Tvl.Nellai Enterprises,
represented by its Proprietor
Jeyaraj Chitra

... Petitioner in all W.Ps.,

/vs./

The State Tax Officer,
Tiruverumbur Assessment Circle,
Commercial Taxes Buildings,
Trichy.

... Respondent in all W.Ps.,

PRAYER in W.P.(MD) No.23135 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33ALVPC8787A1ZU/2019-20 dated 29.08.2024 (ARN AD330524093739N) for the assessment year 2019-20 under section 73 of TNGST Act 2017 and to quash the same as cryptic, and clear violation of Section 6(2)(b) of the TNGST Act 2017, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER in W.P.(MD) No.23136 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33ALVPC8787A1ZU/2019-20 dated 29.08.2024 (ARN AD3305241067268) for the assessment year 2019-20 under section 73 of TNGST Act 2017 and to quash the same as cryptic, and clear violation of Section 6(2)(b) of the TNGST Act 2017, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER in W.P.(MD) No.23137 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33ALVPC8787A1ZU/2020-21 (Reference No.ZD3302252856839) dated 27.02.2025 for the assessment year 2020-21 under section 73 of TNGST Act 2017 and to quash the same as cryptic, and clear violation of Section 6(2)(b) of the TNGST Act 2017, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER in W.P.(MD) No.23138 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33ALVPC8787A1ZU/2020-21 (Reference No.ZD330225293291K) dated 28.02.2025 for the assessment year 2020-21 under section 73 of TNGST Act 2017 and to quash the same as cryptic, and clear violation of Section 6(2)(b) of the TNGST Act 2017, non-speaking, illegal, arbitrary, wholly without jurisdiction.

PRAYER in W.P.(MD) No.23139 of 2025: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari, to call for the records on the file of the respondent in GSTIN 33ALVPC8787A1ZU/2017-18 dated 03.02.2025 under section 73 of TNGST Act 2017 and to quash the same as cryptic, and clear violation of Section 6(2)(b) of the TNGST Act 2017, non-speaking, illegal, arbitrary, wholly without jurisdiction.

For Petitioner
in all W.Ps., : Mr.N.Sudalai Muthu

For Respondent
in all W.Ps., : Mr.R.Suresh Kumar
Additional Government Pleader

COMMON ORDER

By this common order, all the 5 writ petitions are being disposed of.

2.In these writ petitions, the petitioner has challenged the following assessment orders passed by the respondent for the following assessment years. The details of the impugned assessment orders and the demand proposed and the amount paid are as under:-

S.No.	Writ Petition	Assessment Year	Date of DRC 01 Notice
1	23135 of 2025	2019-20	30.05.2024
2	23136 of 2025	2019-20	31.05.2024
3	23137 of 2025	2020-21	25.10.2024
4	23138 of 2025	2020-21	27.08.2024
5	23139 of 2025	2017-18	27.12.2023

3.Insofar as the fifth case, W.P.(MD) No.23139 of 2025, is concerned, the learned counsel for the petitioner states that for the assessment year 2017-18, the petitioner has been earlier issued with a notice in DRC 01 dated 27.12.2023 and had suffered an adverse assessment order dated 26.12.2023, against which, the petitioner has preferred an appeal before the Appellate Commissioner.

4.It is fairly submitted that the demand that has been confirmed on 03.02.2025 for the assessment year 2017-18, impugned in W.P.(MD) No.23139 of 2025, pertains to other defects.

5.Considering the fact that the petitioner has already paid substantial portion of the amount and considering the fact that there are overlap in the proceedings, there shall be a direction to the respondent to pass a consolidate order afresh for each of the assessment years in so far as all the writ petitions are concerned. In other words, for the same assessment year, a consolidate order shall be passed afresh.

6.The statement that for the assessment year 2019-20, the petitioner has deposited a sum of Rs.2,41,688/- each towards GST and CGST on 30.03.2023 stands recorded.

7.The petitioner shall however deposit 10% of the disputed tax for the assessment year 2020-21, as no deposit has been made so far by the petitioner. 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.

8.Subject to the above compliance, the respondent shall endeavour to pass a fresh order for each of the assessment years within a period of three months thereafter.

9.In case, the petitioner fails to comply with any of the stipulations above, it is open for the respondent to proceed against the petitioner in accordance with law, as if the writ petitions were dismissed. It is made clear that the impugned orders, which were challenged in all the writ petitions, shall be treated as corrigendum to the respective show cause notices.

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

Index : Yes / No
Internet : Yes / No
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25.08.2025

To

The State Tax Officer,
Tiruverumbur Assessment Circle,
Commercial Taxes Buildings,
Trichy.

C.SARAVANAN, J.

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W.P.(MD) Nos.23135 to 23139 of 2025

25.08.2025