IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.667, 674, 679 and 682 of 2026
and
W.M.P.Nos.818, 819, 822, 824, 830, 832, 833 and 834 of 2026

M/s.Anbu Traders,
Represented by its Proprietor,
Muthukumaran. ... Petitioner in all W.Ps.

Vs.

1.The State Tax Officer,
Group VI,
Office of the Joint Commissioner (ST)(Intelligence),
No.1, Vallalar Nagar,
Manjakuppam,
Cuddalore – 607 001.

2.The Appellate Deputy Commissioner (ST)(GST Appeal),
Government Building, Fort Ground,
No.4, Bharathiyar Salai,
Vellore – 632 001. ... Respondents in all W.Ps.

Prayer in W.P.No.667 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the first Respondent in GSTIN: 33BHOPM5899R1Z1 / 2021 – 2022, culminating in the Assessment Order dated 23.09.2024, passed under Section 74 of the CGST / TNGST Act, 2017, the consequential summary of Order in Form GST DRC – 07 bearing

Reference No.ZD330924152767Z dated 23.09.2024, and the consequential impugned order of the second respondent in Form GST APL – 02 in ARN.AD331224050447C passed on 14.07.2025 and quash all the impugned proceedings as passed contrary to the provisions of the CGST / TNGST Act, 2017.

Prayer in W.P.No.674 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the first Respondent in GSTIN: 33BHOPM5899R1Z1 / 2019 – 2020, culminating in the Assessment Order dated 23.09.2024, passed under Section 74 of the CGST / TNGST Act, 2017, the consequential summary of Order in Form GST DRC – 07 bearing Reference No.ZD3309241519907 dated 23.09.2024, and the subsequent impugned order of the second respondent in Form GST APL – 02 in ARN.AD331224050486A dated 14.07.2025 and quash all the impugned proceedings as passed contrary to the provisions of the CGST / TNGST Act, 2017.

Prayer in W.P.No.679 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the first Respondent in GSTIN: 33BHOPM5899R1Z1 / 2023 – 2024, culminating in the Assessment Order dated 23.09.2024, passed under Section 74 of the CGST / TNGST Act, 2017, the consequential summary of Order in Form GST DRC – 07 bearing Reference No.ZD330924153043M dated 23.09.2024, and the consequential impugned order of the second respondent in Form GST APL – 02 in ARN.AD331224050476B passed on 14.07.2025 and quash all the impugned proceedings as passed contrary to the provisions of the CGST / TNGST Act, 2017.

Prayer in W.P.No.682 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the first Respondent in GSTIN: 33BHOPM5899R1Z1 / 2020 – 2021, culminating in the Assessment Order dated 23.09.2024, passed under Section 74 of the CGST / TNGST Act, 2017, the consequential summary of Order in Form GST DRC – 07 bearing Reference No.ZD3309241526069 dated 23.09.2024, and the consequential impugned order of the second respondent in Form GST APL – 02 in ARN.AD331224050482I passed on 14.07.2025 and quash all the impugned proceedings as passed contrary to the provisions of the CGST / TNGST Act, 2017.

For Petitioner (in all W.Ps)	:	Mr.P.Rajkumar
For Respondents (in all W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned Assessment Orders all dated 23.09.2024 passed under Section 74 of the respective GST enactments by the first Respondent and the Appeal rejection orders dated 14.07.2025 passed by the second Respondent / Deputy Commissioner as Appellate Authority. By the orders in Appeal all dated 14.07.2025, the appeal against the impugned Assessment Orders have been dismissed, as the Petitioner had failed to make a mandatory pre-deposit of 10% of the disputed tax.

4. These appeals were filed before the office of the second Respondent on 22.12.2024 and 23.12.2024 respectively within time. Hence, there is no delay in the eye of law in the light of the decision of the Full Bench of this Court in ***Nawab Usmanali khan*** Vs. ***Sagar mal*** reported in (1965) 3 SCR 201.

5. However, considering the fact that the Petitioner may have a case to substantiate and also taking into account that the impugned

Assessment Orders are ex-parte in nature as that were preceded by respective Show Cause Notices in GST DRC – 01 all dated 08.07.2024 to which the Petitioner not filed replies.

6. Considering the hardship expressed by the Petitioner and recording the submissions of the learned counsel for the Petitioner, a sum of Rs.5,00,000/- has been paid by the Petitioner or recovered from the Petitioner on 09.12.2025, therefore, there shall be a direction to the Petitioner to deposit another sum of Rs.20,00,000/- in cash from the Petitioner's Electronic Cash Register within a period of six weeks from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

8. In case the Petitioner complies with the above stipulations, the concerned 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 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.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing a sum of Rs.20,00,000/- disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petitions were dismissed *in limine* today.

11. Needless to state, before passing any such order, the concerned Respondent shall give due notice to the Petitioner.

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

No costs. Connected Writ Miscellaneous Petitions are closed.

09.01.2026

Neutral Citation: Yes / No
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C.SARAVANAN, J.

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