IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.334 of 2026 and W.M.P.Nos.400 & 402 of 2026
and
W.P.No.417 of 2026 and W.M.P.Nos.496 and 497 of 2026

Nandhini Agencies,
Represented by its Proprietor,
Thiru Muthukumarn,
No.41, Madhar Saibu Street,
Asanalli Pettai, Gudiyattam,
Vellore – 632 602. ... Petitioner in both cases

Vs.

1. State Tax Officer,
   Gudiyatham East Assessment Circle,
   Integrated Commercial Taxes Building,
   Parasuramanpatti,
   Gudiyatham – 632 601.
2. The Deputy Commissioner (ST),
   GST Appeal, Vellore Camp,
   Commercial Taxes Building,
   No.4, Bharathiyar Salai,
   Fort Round,
   Vellore – 632 001. ... Respondents in both cases

Prayer in W.P.No.334 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 of impugned order under Section 74 dated 27.06.2024 having reference number ZD330624344352M passed by the 1st Respondent for the financial year 2019-2020 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice.

Prayer in W.P.No.417 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 of impugned order under Section 73 dated 19.09.2024 having reference number ZD330924132988V passed by the 1st Respondent for the financial year 2022-2023 and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice.

For Petitioner	: Mr.T.Suresh in both cases
For Respondents	: Mr.Harsha Raj, Senior Panel Counsel in both cases

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COMMON ORDER

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

2. In W.P. No. 334 of 2026, the petitioner has challenged the impugned Assessment order dated 27.06.2024. The petitioner filed an appeal on 16.12.2024 against the said Assessment order dated 27.06.2024 which came to be rejected by an order dated 25.02.2025. The petitioner has already paid a pre-deposit of Rs.48,612/-, being 10% of the disputed tax confirmed vide the impugned order dated 27.06.2024.

3. In W.P. No. 417 of 2026, the petitioner has challenged the impugned Assessment order dated 19.09.2024 passed under Section 73 of the respective GST enactments.

4.The aforesaid impugned Assessment Orders were preceded by a respective Show Cause Notices as detailed below:

W.P.Nos (1)	**Impugned Assessment Order (2)**	**Show Cause Notices (3)**
334 Of 2026	27.06.2024	26.04.2023
417 Of 2026	19.09.2024	18.11.2023

5. It is noticed that the petitioner did not respond to the above mentioned Show Cause Notices that preceded the respective impugned orders and, consequently, suffered the impugned orders.

6. Considering the same and following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the concerned Respondent to pass fresh orders on merits, subject to the petitioner depositing 40% of the disputed tax confirmed vide the impugned order dated 27.06.2024 over and above 10% of disputed tax already pre-deposited at the time of filing of an appeal dated 16.12.2024; and 50% of the disputed tax confirmed vide the impugned order dated 19.09.2024,in cash or from Petitioner’s Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

7. Within such time, the Petitioner shall also file replies to the respective Show Cause Notices 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 order 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 40% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount barring the amount demanded under the impugned Order.

10. In case the petitioner failing to comply with any of the above stipulations, the concerned respondent is at liberty to proceed against the petitioner to recover the tax dues in accordance with law, as if the writ petitions had been dismissed in *limine* today.

11. Needless to state, before passing any final order, the petitioner shall be heard.

12. These writ petitions are disposed of with the above observations. No costs. Consequently, the connected W.M.Ps. are closed.

08.01.2026

nvi
Neutral Citations: Yes/No

To:

1. State Tax Officer,
   Gudiyatham East Assessment Circle,
   Integrated Commercial Taxes Building,
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   Gudiyatham – 632 601.
2. The Deputy Commissioner (ST),
   GST Appeal, Vellore Camp,
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   No.4, Bharathiyar Salai,
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C.SARAVANAN, J.

nvi

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