IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.2620 of 2026 and W.M.P.Nos.2850 & 2853 of 2026
and
W.P.No.2625 of 2026 and W.M.P.Nos.2857 & 2860 of 2026

JEYAM ENTERPRISES
Represented by its Partner
Mr.Jeyaseelan P
4/50, 200 Ft Radial Road, Kovilambakkam,
Kancheepuram, Tamil Nadu – 600 117 ... Petitioner in both cases

Vs.

Commercial Tax Officer / State Tax Officer,
Madipakkam Assessment Circle, Zone-Tambaram
Integrated Commercial Taxes and Registration Department (South Tower)
Room no.233, 2nd Floor, Anna Salai,
Nandanam, Chennai-35. ... Respondent in all cases

Prayer in W.P.No.2620 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the Respondent in Order in Reference No:ZD3308242547917 passed under Section 73 of the TNGST Act, 2017 dated 28.08.2024 for the FY:2019-20 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

Prayer in W.P.No.2625 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the file of the Respondent in Order in Reference No:ZD330824240978X passed under Section 73 of the TNGST Act, 2017 dated 27.08.2024 for the FY:2019-20 passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the petitioner in accordance with law.

For Petitioner : Mr.S.Gautam Venkata Narayanan
in both cases

For Respondent : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate in both cases

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COMMON ORDER

By this common order, both these writ petitions are being disposd at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

2. In these writ petitions, the petitioner has challenged the orders dated 28.08.2024 and 27.08.2024 respectively in Form GST DRC-07 passed for the tax period 2019-2020 under Section 73 of the respective GST Enactments by the Respondent.

3. The impugned orders were preceded by Show Cause Notices in Form GST DRC-01 to which the petitioner had replied, pursuant to which the impugned orders have been passed.

4. The petitioner has filed the present writ petitions on 24.12.2025 in light of the recovery proceedings initiated against the petitioner for the tax liability confirmed by the impugned orders.

5.It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 23.01.2026.

6. The learned Government Advocate for the Respondent, in terms of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline**

Consumer Health Care Limited, 2020 SCC Online SC 440 prays for the dismissal of these writ petitions.

7.At this stage, the learned counsel for the petitioner submits that the petitioner may be granted liberty to file appeals against the impugned orders before the Appellate Authority on terms.

8. Considering the fact that the petitioner may have a case on merits and recording the above submission, liberty is granted to the petitioner, subject to the condition that the petitioner to file appeals against the impugned orders before the Appellate Authority on terms, subject to the petitioner depositing 50% of the disputed tax confirmed by the impugned orders within a period of 30 days from the date of receipt of a copy of this order.

9. In case the petitioner complies with the above stipulations and files an appeal, the Appellate Authority shall consider and dispose of the appeals after hearing the petitioner on merits without reference to limitation on its own turn.

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

11. Needless to state, any amount already recovered / paid by the petitioner shall be adjusted towards the pre-deposit of 50% as ordered above in respect of the respective impugned orders for the proposed appeal.

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

28.01.2026

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Neutral Citations: Yes/No

To:

Commercial Tax Officer / State Tax Officer,
Madipakkam Assessment Circle, Zone-Tambaram
Integrated Commercial Taxes and Registration Department (South Tower)
Room no.233, 2nd Floor, Anna Salai,
Nandanam, Chennai-35.

C.SARAVANAN, J.

nvi

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