IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 4316 of 2026
and
W.M.P.Nos.4775 and 4778 of 2026

K.S Agency
Represented by its proprietor
Balakrishnan
No.269, Paper Mills Road,
Chennai-600 082.

..Petitioner(s)

Vs

1. Deputy State Tax Officer (Circle),
   Kotturpuram Assessment Circle,
   Integrated Building for commercial Taxes
   and Registration Department (South Tower),
   Government Farm Village,
   Nandanam, Chenani 600 035.

2. State Tax officer (FAC),
   Perambur Assessment Circle,
   No 1, PAPJM Annexure Building,
   2nd Floor, Greams Road,
   Chennai 600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 1st Respondent in GSTIN:33AAGPB9854K1ZI/2018-19 dated 14.02.2022 and quash the same.

For Petitioner(s): Mr.R.Kumar

For Respondent(s): Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is 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 Respondent.

3. The Petitioner has challenged the impugned assessment order dated 11.01.2022 which has been purportedly digitally signed only on 14.02.2022. The impugned assessment order is passed pursuant to scrutiny of the returns filed by the Petitioner for the tax period 2018 - 2019.

4. Facts on record reveal that impugned order was passed pursuant to the Notice dated 06.12.2021 in Form GST ASMT – 10, pursuant to the impugned order dated 14.02.2022, a Show Cause Notice dated 26.12.2023 in Form GST DRC – 01 was issued to which the Petitioner replied on 31.03.2024 and an order was passed on 26.04.2024 for the same tax period.

5. It is in this background, another intimation Notice dated 20.08.2025, wherein, the Petitioner has been called upon to pay the tax determined in the

impugned order of Rs.1,15,84,224/- (57,92,110/- and 57,92,114/- towards the CGST and SGST) for the aforesaid tax period.

6. The learned counsel for the Petitioner submits that impugned order has been transmitted to the Petitioner along with the intimation in Form GST ASMT - 10 dated 06.12.2021. It is further submitted that the impugned order is a faceless assessment order without proper issuance of a Show Cause Notice in Form GST DRC - 01 resulting in manifest violation of Principles of Natural Justice.

7. It is further submitted that for the same tax period, a demand had been confirmed in Form GST DRC - 07 dated 26.04.2024, wherein, the Petitioner has been called upon to pay a sum of Rs.1,15,84,224/- for the same tax period. It is therefore submitted that there is an overlap between the demand confirmed vide the impugned order and aforesaid order in Form GST DRC - 07 dated 26.04.2024.

8. It is therefore submitted by the learned counsel for the Petitioner that there is violation of Principles of Natural Justice while passing the impugned order dated 11.01.2022 purportedly signed digitally on 14.02.2022 and is liable to be set aside.

9. The learned Government Advocate for the Respondent on instructions would submitted that this case can be remitted back to the Respondent insofar as the demand for the tax period 2018-2019 which has been quantified to Rs.1,15,84,244/- vide intimation Notice dated 20.08.2025 alone.

10. Recording the above submission, the impugned order is quashed and the case is remitted back to the 1st Respondent to pass a fresh order on merits and in accordance with law in the light of the subsequent assessment order dated 26.04.2024.

11. The Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 that preceded the impugned order together with requisite documents to substantiate the case by treating the impugned Order dated 11.01.2022 as an addendum to the Show Cause Notice.

12. In case the Petitioner complies with the above stipulations, the 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.

13. The attachment of the Petitioner's bank account shall stands automatically vacated subject to the Petitioner having discharged the tax liability as per intimation Notice dated 20.08.2025 barring the amount confirmed vide order dated 11.01.2022 digitally signed on 14.02.2022 after due verification by the Respondents.

14. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

15. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

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C.SARAVANAN, J.

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