IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.02.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.3693 & 3698 of 2026
and
W.M.P.Nos.4088, 4089, 4100 & 4105 of 2026

S.M.Exports
Represented by its Proprietor,
Thiru Alpaben Pareshbhai Goyani,
1st Floor, 2, Shop No.10, Ganguraman Street,
Park Town, Chennai - 600 003.

..Petitioner in both writ petitions

Vs

1. Assistant Commissioner (ST),
   Moore Market Assessment Circle,
   Integrated Commercial Taxes Building,
   No.32, Elephant Gate Bridge Road,
   Chennai - 600 003.

2. The Deputy Commissioner (CT),
   Chennai-1, Main Building 2nd Floor,
   Greams Road, Chennai - 600 006.

..Respondents in both writ petitions

Prayer in W.P.No.3693 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order dated 19.11.2024 vide Ref. No ZD331124149375K passed by the first respondent under Section 74 of the TNGST Act, 2017 for the financial year 2020-2021 and the impugned order dated 19.12.2025 vide reference number ZD331225311529L passed by the second respondent rejecting the appeal and quash the same as illegal, arbitrary, erroneous on facts and in violation of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and consider the appeal afresh on merits after providing an opportunity of personal hearing to the petitioner.

Prayer in W.P.No.3698 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the impugned order dated 22.08.2024 vide Ref. No ZD330824198873S passed by the first respondent under Section 73 of the TNGST Act, 2017 for the financial year 2019-2020 and the impugned order dated 19.12.2025 vide reference number ZD331225311457O passed by the second respondent rejecting the appeal and quash the same as illegal, arbitrary, erroneous on facts and in violation of principles of Natural Justice and consequently direct the second respondent to condone the delay in filing the appeal and consider the appeal afresh on merits after providing an opportunity of personal hearing to the petitioner.

For Petitioner	:	Mr.T. Suresh (In both petitions)
For Respondents	:	Mrs.Amirtha Poonkodi Dinakaran, Government Advocate. (In both petitions)

ORDER

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

2. By this common order, these Writ Petitions are taken up for final disposal at the stage of admission itself, by consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents.

3. These writ petitions have been filed challenging the respective impugned orders dated 19.11.2024 and 22.04.2024 passed by the first respondent. Prior to approaching this Court, the petitioner had preferred statutory appeals before the Appellate Authority against the said orders. However, the Appellate Authority, by separate orders dated 19.12.2025, dismissed the appeals, thereby confirming the orders passed by the original authority.

4. The learned counsel for the petitioner would submit that the impugned orders suffer from legal infirmities and are liable to be set aside. It is further submitted that the issue involved in both the writ petitions pertains to the cancellation of GST registration; however, there is no overlap of facts or assessment periods warranting a common rejection without independent consideration.

5. In this regard, it is specifically contended that the impugned orders relate to distinct assessment periods. In W.P. No.3693 of 2026, the impugned order has been passed for the tax period 2020–2021. In contrast, in W.P. No.3698 of 2026, the impugned order pertains to the tax period 2019–2020. Therefore, each of the writ petitions arises out of separate causes of action and ought to have been dealt with independently on their own merits.

6. The learned counsel would further submit that, in view of the above distinction, there is no question of overlapping or duplication of proceedings. Consequently, the petitioner is entitled to challenge each of the impugned orders independently on the grounds raised in the respective affidavits filed in support of these writ petitions.

7. In such circumstances, it is contended that the impugned orders, as confirmed by the Appellate Authority, are liable to be interfered with by this Court in exercise of its jurisdiction under Article 226 of the Constitution of India.

8. Considering the above and following the consistent view taken by this Court under similar circumstances the cases are remitted back to the 2nd Respondent to pass a fresh order in appeal on merits subject to the Petitioner depositing 40% of the disputed tax over and above 10% of the disputed tax already pre-deposited at the time of filing of the appeals, in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned orders dated

19.11.2024 and 22.08.2024, the same shall be set off against the pre-deposit of 10% as ordered above. This shall however be subject to verification by the Respondents.

10. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 40% of the 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.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writs Petitions were dismissed *in limine* today.

13. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

03.02.2026

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

kmm

To

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C.SARAVANAN, J.

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