IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-01-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2306 of 2026
and
WMP.Nos.2557 & 2558 of 2026

M/s.Malhotra Electronics Pvt Ltd
Rep. by its Branch Manager (Tamil Nadu),Sumanth Kumar P
GSTIN 33AACCM9748G1ZA
11C,Udyog Kendra, Ecotech- III, Greater Noida,
Gautambuddha Nagar, Uttar Pradesh- 201 306.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST),
   Madhavaram Assessment Circle,
   Thiruvallur Division, Room No.104, 1st Floor,
   Integrated Commercial Taxes Building,
   Elephant Gate Bridge Road, Chennai- 600 003.
2. The State Tax Officer,
   Madhavaram Assessment Circle, Room No.105,
   1st Floor, Integrated Commercial Taxes
   Building,
   Wall Tax Road, Chennai-600 003.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in the files of both the impugned orders, one passed by the 1st respondent in Form DRC-07 Ref No. ZD330424254386E dated 30.04.2024 along with its annexure, as rectified vide Form GST DRC-08, Ref. No. ZD3312241412306 dated 17.12.2024 and the other passed by the 2nd respondent in Form DRC-07 Ref No. ZD330424256572H dated 30.04.2024 along with its annexure and to QUASH the same.

For Petitioner(s):	M/s.Akila S
For Respondent(s):	Mr.TNC.Kaushik Additional Government Pleader

ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader, takes notice for the Respondents.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Additional Government Pleader for the Respondents.

3. At this stage, the counsel for the petitioner submits that the petitioner is willing to pre-deposit 50% of the disputed tax confirmed under impugned orders both dated 30.04.2024 as a condition for *de-novo* adjudication.

4. The learned counsel for the petitioner further submits that a sum of Rs.7,17,000/- has already been recovered from the Petitioner's Electronic Cash Register towards the tax liability confirmed vide impugned orders both dated 30.04.2024.

4. Earlier, the case was passed over to ascertain whether there was any duplication or overlap in the demands confirmed by the two impugned orders relating to IDST. The learned Additional Government Pleader for the respondents, on instructions, submitted that there is no overlap and that the two demands were raised separately.

5. Upon perusal of the impugned orders, I am also of the view that there is no overlap in the demands and that the orders relate to different periods.

6. Considering the same, the impugned orders are quashed and the case is remitted back to the 2nd Respondent to pass a fresh orders on merits, subject to the Petitioner depositing 50% of the disputed tax confirmed under the respective impugned orders in cash or from the Petitioner's Electronic Cash Register within a period of six weeks days from the date of receipt of a copy of this order.

7. After due verification, any amount already recovered from the petitioner's bank account shall be adjusted towards the said 50% of the disputed tax confirmed under the respective impugned orders. In case the amount already recovered, as stated above, exceeds or satisfies the 50% pre-deposit requirement, no further amount shall be required to be deposited for the purpose of redoing the proceedings.

8. 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.

9. 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 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

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

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

23-01-2026

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

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C.SARAVANAN, J.

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To

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