IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :03.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3237 of 2026 and W.M.P.Nos.3659 to 3661 of 2026
and
W.P.No.3251 of 2026 and W.M.P.Nos.3676 and 3677 of 2026

Jaseem Akthar
Proprietor of J2S Enterprises No.1, 1st Floor,
Macfar Lane Periamet, Chennai-600 003
... Petitioner in both cases

Vs.

1. The Assistant Commissioner (ST) (FAC)
   Vepery Assessment Circle
   No.110-A, CT Annex Building
   Greams Road, Chennai-600 006.

2. The Deputy State Tax Officer (ST)
   Vepery Assessment Circle
   No.10, Palaniappa Maligai
   Greams Road, Chennai-600 006. ... Respondents

Prayer in W.P.No.3237 of 2026: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned rectification order dated 27.11.2023 in reference no.ZD331123166552P passed by the 2nd Respondent and quash the same.

Prayer in W.P.No.3251 of 2026: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned rectification order dated 27.11.2023 in reference no.ZD331123166552P passed by the 2nd Respondent and quash the same.

For Petitioner : Mr.Vignesh Pandian.B in both cases
For Respondents : Mr.C.Harsharaj,
Special Government Pleader in both cases

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COMMON ORDER

By this common order, both these writ petitions are being disposed of with the consent of learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

2. In W.P. No. 3237 of 2026, the petitioner has challenged the impugned Assessment order dated 27.11.2023 passed by the 2^{nd} Respondent for the tax period 2019-2020 , which was preceded by a show cause notice in Form DRC-01 dated 10.04.2023.

3. Despite opportunities having been given to the petitioner, the petitioner neither filed to file a reply to the aforesaid Show Cause Notice nor appeared the date fixed for a personal hearing. Thus, the Assessment Order dated 27.11.2023 has been passed.

4. In W.P. No. 3251 of 2026, the petitioner has challenged the impugned rectification order dated 27.11.2023, whereby the demand confirmed vide impugned Assessment order dated 27.11.2023 impugned in W.P. No. 3237 of 2026 has been re-confirmed.

5. The learned counsel for the Petitioner submits that the entire tax liability and the penalty demanded under the impugned order and impugned Rectification Order dated 27.11.2023 has already been recovered from the Petitioner.

6. The learned counsel for the Respondent on the other hand submits that the Respondent is unable to confirms the same.

7. 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 on issues in line of respective order dated 27.11.2023, subject to the petitioner depositing the entire disputed tax in cash from the petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Needless to state amount recovered from the Petitioner or paid for by the Petitioner pursuant to the impugned orders was stated by the petitioner shall be adjusted towards the pre-deposit of 100% of disputed tax. This will be therefore subject to verification by the Respondent.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice.

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 as expeditiously as possible, preferably within a period of three (3) months from the date of such compliance/pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

11. In case the petitioner failing to comply with any of the above stipulations, the first respondent shall be at liberty to proceed against the petitioner for recovery of tax in accordance with law, as if this writ petition had been dismissed in limine today.

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

13. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, the connected W.M.Ps are closed.

03.02.2026

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Neutral Citations: Yes/No

To:

1. The Assistant Commissioner (ST) (FAC)
   Vepery Assessment Circle
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2. The Deputy State Tax Officer (ST)
   Vepery Assessment Circle
   No.10, Palaniappa Maligai
   Greams Road, Chennai-600 006.

C.SARAVANAN, J.
nvi

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