IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4885, 4890 and 4896 of 2026
and
W.M.P.Nos.5452, 5453, 5455, 5457, 5462 and 5463 of 2026

G.Karunanidhi ... Petitioner in all W.Ps.

Vs.

The State Tax Officer,
Alandur Assessment Circle,
Integrated Commercial Taxes and Registration Department,
3rd Floor, South Tower, Anna Salai,
Nandanam,
Chennai – 600 035. ... Respondent in all W.Ps.

Prayer in W.P.No.4885 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the detailed Impugned Order bearing Reference No.GSTIN:33ADVPT0091L1ZY/2020-21 dated 21.02.2025 along with Summary Order bearing Reference Number:ZD330225221654Q dated 21.02.2025 passed by the Respondent and quash the same.

Prayer in W.P.No.4890 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the detailed Impugned Order bearing Reference No.GSTIN:33ADVPT0091L1ZY/2017-18 dated 28.01.2025 along with

Summary Order bearing Reference Number:ZD330125276815B dated 29.01.2025 passed by the Respondent and quash the same.

Prayer in W.P.No.4896 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the detailed Impugned Order bearing Reference No.GSTIN:33ADVPT0091L1ZY/2019-20 dated 21.08.2024 along with Summary Order bearing Reference Number:ZD3308241871474 dated 21.08.2024 passed by the Respondent and quash the same.

For Petitioner (in all W.Ps)	:	Mr.P.Gowtham
For Respondent (in all W.Ps)	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. By this common order, all these Writ Petitions are 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. In these Writ Petitions, the Petitioner has challenged the following impugned assessment orders passed for the respective Tax Periods as detailed below:-

Sl. No	W.P.Nos	Tax Period	Date of Form GST DRC – 01 (SCNs)	Date of Impugned Assessment order
1	W.P.No.4885 of 2026	2020-2021	24.11.2024	21.02.2025
2	W.P.No.4890 of 2026	2017-2018	04.08.2024	28.01.2025
3	W.P.No.4896 of 2026	2019-2020	24.05.2024	21.08.2024

4. The Petitioner is the husband of late K.Thangam, who died on 10.02.2023. After her death, the Petitioner through the Auditor filed an application for cancellation of the GST Registration on 20.09.2023. Thereafter, the registration was cancelled on 21.09.2023 with effect from 31.08.2023 in accordance with the cancellation order in Form GST REG – 19 dated 21.09.2023 and Form – 10 was also filed on 21.12.2023 for declaring NIL liability.

5. Thereafter, the above mentioned Show Cause Notices in Form GST DRC – 01 were issued at the address given at the time for cancellation

of the GST registration on application dated 20.09.2023. However, these notices which have now culminated in the respective impugned Assessment orders were not responded by the Petitioner.

6. The learned counsel for the Petitioner has placed reliance on the decision of this Court in W.P.No.20291 of 2025 vide order dated 08.07.2025 in the case of ***Mr.V.V.Subaash*** Vs. ***The State Tax Officer, (Also known as Commercial Tax Officer), Thirukzhukundram, Chengalpattu***.

7. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax confirmed vide each of the impugned orders as a condition for *denovo* adjudication.

8. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

9. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

10. Taking note of the fact that there is a considerable delay in approaching this Court in challenging the respective impugned orders, the respective impugned orders are quashed and these cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax confirmed vide each of the respective impugned orders 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.

11. Within such time, the Petitioner shall also file a separate 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.

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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax confirmed vide each of the respective impugned orders 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.

14. 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 these Writ Petitions were dismissed *in limine* today.

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

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

16.02.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
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Integrated Commercial Taxes and Registration Department,
3rd Floor, South Tower, Anna Salai,
Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

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