IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5120 of 2026
and W.M.P.Nos.5678 & 5679 of 2026

Tvl.Santhanam Blue Metals
Prop.Nachappagounder Palanisamy
594/3-C, Palani Road Nararingapuram Village,
Myvadi Post, Udumalpet,
Tiruppur,
Tamil Nadu – 642 111.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
Udumalpet (South) Assessment Circle,
Elayamuthur Rd, Udumalaipettai,
Tamil Nadu 642 126.

2. The Assistant Commissioner (ST)(FAC)
Udumalpet (South) Circle,
No.144B Kanthasamy Complex,
Kalpana Road Chithirakoodam,
Udumalpet – 642 126.

..Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India to issue a writ of certiorarified mandamus to call for the records pertaining to the impugned order dated 07.02.2025 in GSTIN: 33AFTPP9444F1ZY/2020-21 and its consequential demand order Ref.ZD330225073176K and another impugned order dated 27.01.2025 in GSTIN:33AFTPP9444F1ZY/2020-21 along with consequential order Ref.No.ZD330125246468E passed by the first respondent quash the same and further consequently directing the second respondent to forthwith defreeze bank account in bearing account number 27401797902195000 IFSC Code.CSBK0000274 maintained in catholic Syrian Bank Limited, Udumalpet.

For Petitioner(s): Mr.S.Sankar Ganesh

For Respondent(s): Mr.TNC Kaushik, Additional Govt. Pleader

ORDER

Mr.TNC Kaushik, the learned Additional Government Pleader, 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 Additional Government Pleader for the Respondent.

3. In this Writ Petition, the petitioner has challenged the impugned Assessment Order dated 27.01.2025 passed by the respondent for the Tax Period 2020-2021 and another Assessment Order dated 07.02.2025 passed by the same Respondent for the same Tax Period.

4. It is noticed that both of the Assessment Orders were exparte in nature as these were passed without the petitioner reply to a Show Cause Notices in

DRC – 01.

5. The revenue abstract in both Assessment Orders are identical in so far as the tax element is concerned. *Prima facie* there is an overlap in the demand that has been confirmed vide the two orders passed by the same respondent and thus double tax is issued.

6. Considering the same, the impugned orders are quashed and the cases are remitted back to the respondent to pass fresh order on merits after taking note of the order dated 07.02.2025 passed earlier.

7. The petitioner shall file a reply to the show cause notice as both the orders are *ex parte* orders.

8. Needless to state, before passing any final order, the petitioner shall be heard.

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

20-02-2026

Index: Yes/No
Speaking/Non-speaking order
BKN

C.SARAVANAN, J.

BKN

To:
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