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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2230 and 2233 of 2026
and
W.M.P.Nos.2448, 2450, 2453 and 2455 of 2026

M/s.Vega Granites
Rep by its Proprietor
Sri Sekaran. ... Petitioner in both W.Ps.

Vs.

1.The Assistant Commissioner (SAT)(FAC),
Krishnagiri – 2, Assessment Circle,
Krishnagiri. ... Respondent in W.P.No.2230 of 2026

2.The Deputy State Tax Officer – I,
Krishnagiri – 2 Assessment Circle,
Krishnagiri. ... Respondent in W.P.No.2233 of 2026

Prayer in W.P.No.2230 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 of the respondent in his proceeding in GSTIN:33ATDPK7464J1ZH/2017-18 and quash the impugned order dated 04.02.2025 issued therein.

Prayer in W.P.No.2233 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the

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records of the respondent in his proceeding in GSTIN:33ATDPK7464J1ZH/2018-19 and quash the impugned order dated 31.07.2025 issued therein.

For Petitioner (in both W.Ps)	:	Mr.B.Raveendran
For Respondents (in both W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

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

2. 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 Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned Assessment orders dated 31.07.2025 and 04.02.2025, wherein the Petitioner was proposed to pay the tax for the respective Tax Periods 2017 – 2018 and 2018 – 2019. The aforesaid impugned Assessment Orders were preceded by the respective Show Cause Notices, to which the Petitioner

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failed to file proper replies. Thus the impugned Assessment Orders have been passed. These present Writ Petitions have been filed only on 12.01.2026.

4. Under similar circumstances, cases have been remitted back to the Respondent to pass a order(s) on terms subject to such Assessee depositing 10% 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.

5. Therefore, these cases are remitted back to the concerned Respondent to pass orders subject to the Petitioner depositing 10% of the disputed tax confirmed vide each impugned orders in cash 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.

6. Recovery of balance tax shall be however subject to orders of the Hon’ble Supreme Court on payment of Seigniorage fee or Royalty fee for quarrying. In case decision of the Hon’ble Supreme Court is in favour of the Petitioner, the tax amount now directed to be pre-deposit shall be refunded

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back or re-credited in the Petitioner’s Electronic Cash Register. In case, the Hon’ble Supreme Court decides the case against the Petitioner, the Petitioner shall pay the tax amount subject to such amount as may be ordered to be paid.

7. The Petitioner shall also file a separate replies to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case within such time.

8. In case the Petitioner complies with the above stipulations, the concerned 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.

9. It is made clear that attachment of Petitioner’s bank account shall be lifted subject to Petitioner depositing 10% of the disputed tax confirmed vide each impugned order as ordered above and subject to Petitioner is not being in arrears of any other amount barring the amount demanded under the respective impugned Show Cause Notices.

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

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

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

23.01.2026

Neutral Citation: Yes / No
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To:

1.The Assistant Commissioner (SAT)(FAC),
Krishnagiri – 2, Assessment Circle,
Krishnagiri.

2.The Deputy State Tax Officer – I,
Krishnagiri – 2 Assessment Circle,
Krishnagiri.

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C.SARAVANAN, J.

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