IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3018 of 2026
and
W.M.P.Nos.3402 and 3404 of 2026

V Manjunath

..Petitioner(s)

Vs

1. The Joint Commissioner of State Tax
   Government of Tamil Nadu,
   Commercial Taxes Department
   Hosur (JCT)
   Krishnagiri District.

2. The Assistant commissioner (ST)
   Hosur (South),
   Hosur,
   Krishnagiri District.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records which culminated in issuing the impugned proceeding bearing TIN:33033365296/2015-16 dated 18.02.2019 on the file of the second respondent, quash the same.

For Petitioner(s): S.Saishankar

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

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 Special Government Pleader for the Respondents.

3. The Petitioner has challenged the impugned Assessment order dated 18.02.2019 passed under Section 22(4) of TNVAT Act, 2006 for the tax period 2015-2016 by the 2nd Respondent. By the impugned order, the proposals contained in Show Cause Notice dated 06.09.2018 has been confirmed against the Petitioner in absence of a reply from the Petitioner to the aforesaid Notice.

4. The impugned order records that the Petitioner had surrendered the Registration Certification and the Registration was cancelled with effect from 29.10.2014. However, it has been recorded in the impugned order that the Petitioner has effected a sale for a sum of Rs.77,48,396/- after the cancellation of registration as was evidenced in the web, sales details from the other dealers in Annexure – I.

5. The Petitioner was also issued with Notices dated 06.09.2018 and 24.10.2018. However, Notice dated 24.10.2018 was returned with postal endorsement "refused". Thus, invoking Section 22(4) of the respective GST enactments, the impugned Assessment order has been passed.

6. It is noticed that the Petitioner had approached this Court in W.P.No.49786 of 2025 challenging the proceedings initiated against the Petitioner under the Revenue Recovery Act to attach the personal property of the Petitioner for sale.

7. By order dated 19.12.2025, this Court disposed the aforesaid writ petition granting liberty to the Petitioner to challenge the impugned Assessment orders, subject to the Petitioner depositing the entire disputed tax confirmed vide Assessment order dated 18.02.2019 for the respective Tax Periods i.e., 2013-2014 and 2015-2016.

8. It is in this background, the Petitioner has challenged the assessment order dated 18.02.2019 passed for the Tax Period 2015-2016 in this Writ Petition. As such, there is no merits in the challenge to the impugned Assessment order, at this distant point of time, particularly in the light of the observations in the impugned assessment order.

9. However, liberty is granted to the Petitioner to challenge the assessment orders for the respective tax periods before the Appellate Commissioner subject to the Petitioner complying with the terms of order dated 19.12.2025 of this Court in W.P.No.49786 of 2025 within a period of thirty days from the date of receipt of a copy of this order.

10. The Petitioner shall therefore pre-deposit the tax confirmed vide assessment orders both dated 18.02.2019 passed for the respective Tax Periods as was ordered by this Court on 19.12.2025 within the time stipulated therein.

11. In case the Petitioner fails to comply with any of the conditions stipulated in the order dated 19.12.2025 in W.P.No.49786 of 2025, the Respondents are 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. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11-02-2026

Index: Yes/No
Speaking/Non-speaking order

Neutral Citation: Yes/No
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To

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   Hosur (JCT)
   Krishnagiri District.

2. The Assistant commissioner (ST)
   Hosur (South)
   Hosur,
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C.SARAVANAN, J.

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