IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 4448 & 4451 of 2026
and
W.M.P.Nos.4952, 4953, 4955 & 4957 of 2026

Nallasamy
S/o.Marimuthu,
20/31, Anna street,
Thiruvakalam, Annamalai Nagar
VTC, C.Kothangudi
Chidambaram
Cuddalore -608 002

..Petitioner in both WPs

Vs

1. The State Tax Officer
   Chidambaram-II,
   Cuddalore
2. The Deputy State Tax Officer
   Chidabaram-II FAC, Cuddalore

..Respondents in both Wps

Prayer in W.P.No.4448 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 impugned order passed by the 2nd respondent in GSTIN/33AYIPN9083E2Z6/2020-21, dated 10.02.2025 quash the same as illegal, arbitrary and non-est in law and thus render justice.

Prayer in W.P.Np.4451 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 impugned order passed by the 1st respondent in GSTIN/33AYIPN9083E2Z6/2020-21, dated 21.02.2025 and quash the same as illegal, arbitrary and non-est in law and thus render justice.

For Petitioner(s): M/s.Ra.Parkavi

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

COMMON ORDER

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

2. By this common order, 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 Special Government Pleader for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Orders dated 10.02.2025 passed by the second respondent namely the Deputy State Tax Officer, and 21.02.2025, passed by the first respondent / State Tax Officer for the same Tax Period 2020-2021.

4. By the impugned orders, an identical demand has been confirmed by both the Officers on account of Tax and Penalty for the same defect. Thus, there is an overlap in the demand confirmed by the above mentioned orders.

5. The petitioner has approached this Court contending that, since the impugned orders have resulted in overlapping demands, a direction may be issued to permit the petitioner to pre-deposit 25% of the disputed tax confirmed by the order dated 10.02.2025 alone as a condition for *de novo* adjudication.

6. Considering the above and following the consistent view taken by this Court under similar circumstances, cases are remitted back to the 2^{nd} Respondent to pass a fresh consolidated order on merits subject to the Petitioner depositing 25% of the disputed tax confirmed by the order dated 10.02.2025 alone, 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.

7. Within such time, the Petitioner shall also file a consolidated reply to the Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the defence by treating the impugned Orders as an addendum to the Show Cause Notices.

8. In case the Petitioner complies with the above stipulations, the 2^{nd} 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 bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax 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.

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 this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the 2nd 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.

10-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
av

To

1. The State Tax Officer
   Chidambaram-II,
   Cuddalore
2. The Deputy State Tax Officer
   Chidabaram-II FAC, Cuddalore

C.SARAVANAN J.

av

WP Nos. 4448 & 4451 of 2026
and
W.M.P.Nos.4952, 4953, 4955 & 4957 of 2026

10-02-2026