IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 30.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2981 and 2999 of 2026
and
W.M.P.Nos.3346, 3347, 3350, 3362, 3373 and 3374 of 2026

Rich Ore India,
Represented by its Managing Partner,
Susheel Gyanchand ... Petitioner in both W.Ps.

Vs.

1.The State Tax Officer,
Hosur (South) – III circle,
Integrated Commercial Taxes Building,
Ground Floor, Seetharam Medu,
Old Bus Stand, Hosur – 635 109.

2.The Deputy Commissioner (ST)(GST)(Appeals), Hosur
No.3/47 and 3/47-1 to 4,
Gandhi Nagar, Sipcot Phase – II,
Kumedepalli Post, Hosur – 635 130. ... Respondents in both W.Ps.

Prayer in W.P.No.2981 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 impugned order No.ZD330924192361B dated 27.09.2024 passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017, for the year 2018 – 2019, and quash the same.

Prayer in W.P.No.2999 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 impugned order No.ZD330825365806Y dated 30.08.2025 passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017, for the year 2019 – 2020, and quash the same.

For Petitioner (in both W.Ps)	:	Mr.V.Srinivasan
For Respondents (in both W.Ps)	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, 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 respective impugned Assessment Orders, which was preceded by a Show

Cause Notices in GST DRC-01 under Section 74 of the respective GST enactments as detailed below:-

W.P.Nos	Tax Period	Show Cause Notice	Impugned Assessment Order
W.P.No.2981 of 2026	Apr 2018 – Mar 2019	17.10.2023	27.09.2024
W.P.No.2999 of 2026	Apr 2019 – Mar 2020	03.06.2024	30.08.2025

4. It is noticed that the aforesaid Assessment Orders have been passed as the Petitioner had failed to respond to the aforesaid Show Cause Notices that preceded the respective impugned Assessment orders.

5. It appears that the Petitioner's GST Registration was cancelled after the Petitioner opted for such cancellation vide order dated 31.10.2023.

6. The learned counsel for the Petitioner submits that the entire disputed tax has been recovered on 22.01.2026.

7. The learned Government Advocate for the Respondents is however unable to confirm the same.

8. Following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% 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.

9. In case any amount which has already recovered from the Petitioner’s Electronic Liability Ledger as stated by the Petitioner satisfies 50% of the disputed tax as stated above, from the Petitioner’s Electronic Liability Ledger, no further pre-deposit will be required. This will be however subject to verification by the Respondents.

10. Within such time, the Petitioner shall also file a 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.

11. In case the Petitioner complies with the above stipulations, the 1st 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% each 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.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

30.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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