IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 3721 & 3756 of 2026
and
WMP.Nos.4132 , 4134, 4182 & 4186 of 2026

Kenz Technology
Rep. by its Proprietor,
Thiru M.Thilakarasan,
No. 135/A Indira nagar
Bharathi Nagar Vyasarpadi
Chennai 600 039

..Petitioner in both WPs

Vs

1. The Deputy Commissioner (ST)
Thiruvallur and Kancheepuram (Appeals),
PAPJM Annex Building,
3rd Floor, Greams Road,
Chennai 600 006.
2. The Deputy State Tax Officer- 1,
Avadi Assessment Circle,
Integrated Commercial Taxes Building,
1st floor, Room No.122,
Elephant Gate Bridge road,
Vepery Chennai – 600 003.

..Respondents in both WPs

<u>Prayer in W.P.no.3721 of 2026</u>: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for records in assessment orders issued by the 2nd respondent in GSTIN 33AHBPT4310J3ZI, the reference no. ZD330424152566F passed on 20.04.2024 and the consequential rejection of Appeal in FORM GST APL-02 bearing reference in ARN No. AD3311250108894 dated 31.12.2025 passed by

the 1strespondent and quash the same as illegal, arbitrary and in violation of principles of natural justice and pass a fresh order after affording an opportunity of being heard.

Prayer in W.P.No.3756 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus to call for records in assessment orders issued by the 2nd respondent in GSTIN 33AHBPT4310J3ZI, the reference no. ZD331223229228O passed on 27.12.2023 and the consequential rejection of Appeal in FORM GST APL-02 bearing reference in ARN No. AD3311250108787 dated 31.12.2025 passed by the 1st respondent and quash the same as illegal, arbitrary and in violation of principles of natural justice and pass a fresh order after affording an opportunity of being heard.

For Petitioner(s):	Mr.Prabhakaran R in both WPs
For Respondent(s):	Mr.TNC.Kaushik Additional Government Pleader in both WPs

COMMON ORDER

These writ petitions are disposed of after hearing the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents.

2. In these writ petitions, the petitioner has challenged the respective impugned assessment orders dated 20.04.2024 and 27.12.2023 passed by the 2nd respondent for the Tax Periods 2017-2018 and 2018-2019 respectively and the

respective Appeal rejection orders both dated 31.12.2025 passed by the 1st respondent.

3. The petitioner's appeals both dated 08.11.2025 against the aforesaid Assessment orders came to be rejected by the first respondent through the respective Appeal rejection orders both dated 31.12.2025 as the petitioner failed to file such appeals within a statutory period of limitation.

4. The learned counsel for the petitioner would submit that the disputed tax pertains to the assessment year 2015-2016 and that the subject payments were received only after the respective GST Enactments came into force with effect from 01.07.2017.

5. The learned counsel for the petitioner further submits that a portion of the disputed tax demand has already been recovered from the Petitioner's Electronic Cash Register.

6. It is noticed that the petitioner had already pre-deposited 10% of the disputed tax confirmed vide respective Assessment orders at the time of filing of an appeals.

7. At this stage, the learned counsel for the petitioner also submits that the petitioner is willing to pre-deposit another 40% of the disputed tax over and above 10% of the disputed tax already pre-deposited at the time of filing of an respective appeals as a condition for denovo adjudication.

8. On the other hand, the learned Additional Government Pleader for the respondent submits that they are unable to confirm the same.

9. Considering the fact that the disputed amount confirmed by the impugned orders may relate to a period prior to 01.07.2017, the cases are remitted back to the 2nd Respondent to pass fresh orders in the appeals on merits subject to the Petitioner depositing another 40% of the disputed tax confirmed by the respective impugned Assessment orders, over and above 10% of the disputed tax already pre-deposited at the time of filing of an respective appeals, 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.

10. Amount which already recovered from the petitioner or paid by the petitioner against the tax liability confirmed vide respective impugned Assessment orders shall be adjusted towards the pre-deposit of 40% of disputed tax as ordered above. This will be however subject to verification by the 2nd respondent.

11. If the amount which already recovered from the petitioner as stated by the petitioner satisfies the aforesaid pre-deposit of 40% of disputed tax, no further pre-deposit is required.

12. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass final orders 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 and the attachment of the properties of the petitioner shall also stand automatically vacated.

13. It is made clear that attachment of the Bank Account shall be lifted subject to the Petitioner depositing 40% of the disputed tax confirmed by the respective impugned orders 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 Orders. If sufficient amount is available in the Bank Account of the petitioner 40% of the disputed tax amount shall be directly appropriated towards aforesaid pre-deposit.

14. 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.

15. Needless to state, before passing any such orders, the 2nd Respondent shall give due notice to the Petitioner.

16. 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

To

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   3rd Floor, Greams Road,
   Chennai 06

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   Avadi Assessment circle,integrated
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