IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2901 of 2026 & WP NO. 2902 OF 2026

AND

WMP NO. 3238 OF 2026,WMP NO. 3239 OF 2026,

WMP NO. 3241 OF 2026,WMP NO. 3242 OF 2026,

M/s. Pulse Global Exim
Rep by its Partner- Kishore Kumar M,
1/191-B, Sembiyanallur, Cheyur Main Road,
S.Mettupalayam, Avinashi,
Tiruppur, Tamil Nadu-641654

..Petitioner(s)

Vs

The State Tax Officer (FAC)
Office of the Commercial Tax officer,
Avinashi Assessment circle,
Tiruppur I, Tamil Nadu

..Respondent(s)

WP No. 2902 of 2026

M/s. Pulse Global Exim
Rep by its Partner- Kishore Kumar M,
1/191-B, Sembiyanallur, Cheyur Main Road,
S.Mettupalayam, Avinashi,
Tiruppur,
Tamil Nadu-641654

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Avinashi Assessment circle,
Tiruppur I, Tamil Nadu

..Respondent(s)

PRAYER IN WP NO.2901 OF 2026

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN 33AAVFP5194K1ZH/ 2020-21 dated 22.02.2025 along with the consequential proceedings under section 73 in FORM GST DRC 07 vide ref. no. ZD330225231931Q dated 22.02.2025 for the FY 2020-21 to quash the same.

PRAYER IN WP No. 2902 of 2026

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN GSTIN 33AAVFP5194K1ZH/ 2020-21 dated 19.02.2025 along with the consequential proceedings under section 73 in FORM GST DRC 07 vide ref. no. ZD330225183394F dated 19.02.2025 for the FY 2020-21 to quash the same

In both WPs

For Petitioner(s): Ms. R. Hemalatha

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

COMMON ORDER

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

3. In these Writ Petitions, the Petitioner has challenged the impugned Assessment Orders dated 22.02.2025 and 19.02.2025 in Form GST DRC-07 issued by the respective Respondents for the same tax period 2020-2021, which were preceded by respective Show Cause Notices in GST DRC-01 dated 09.11.2024 and 23.11.2024, wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not taken advantage of the same and thus, suffered the respective Assessment Orders dated 22.02.2025 and 19.02.2025 impugned in the respective Writ Petitions.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders have already expired. The present Writ Petitions have been filed only on 27.01.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax confirmed vide order dated 22.02.2025 passed by the State Tax Officer challenged in W.P.No.2901 of 2026 as a condition for *denovo* adjudication.

6. The learned counsel for petitioner further submits that part of payment confirmed vide Assessment Order dated 22.02.2025 impugned in W.P.No.2901 of 2026 to an extent of Rs.17,49,274/- has been once again confirmed by the Assistant Commissioner vide order dated 19.02.2025 impugned in W.P.No.2902 of 2026.

7. On perusal of records and after ascertaining the position from the learned Government Advocate for respondent, the submission of learned counsel for petitioner is accepted.

8. It is noticed that the respective impugned Assessment Orders challenged in the respective Writ Petitions have been passed by the respective Respondents without proper notice to the petitioner.

9. Under similar circumstances, the impugned Assessment Orders have been quashed and cases have been remitted back to the respective Respondents to pass a fresh order on terms subject to such Assessee depositing 25% 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.

10. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent in W.P.No.2902 of 2026 viz., Assistant Commissioner and to pass a consolidated order in view of the Assessment Orders dated 22.02.2025 and 19.02.2025 on merits subject to the Petitioner depositing 25% of the disputed tax and subject to further deposit of a sum of Rs.30,479/- (Rs.29304/- + Rs.1175/-) being the interest and late fee of SGST, which was confirmed vide Assessment Order dated 19.02.2025 in W.P.No.2902 of 2026 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.

11. The respondent is directed to issue a consolidated Show Cause Notice. Within such time, the Petitioner shall also file a reply to the consolidated Show Cause Notice together with requisite documents to substantiate the defence.

12. In case the Petitioner complies with the above stipulations, the Respondent in W.P. No.2902 of 2026 shall proceed to pass a consolidated 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, since there is duplication and overlapping of demand in so far as the reconciliation of Eway bill turnover GSTR-1 for the tax period 2020-2021 issued by the respondent challenged in W.P.No.2902 of 2026. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

13. 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.

14. In case the Petitioner fails to comply with any of the stipulations, the Respondent in the respective Writ Petitions 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 order, the Respondent in W.P.No. 2902 of 2026 shall give due notice to the Petitioner.

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

29-01-2026

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

RPP

To

1. The State Tax Officer (FAC)
Office of the Commercial Tax officer,
Avinashi Assessment circle,
Tiruppur I, Tamil Nadu.

2. The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Avinashi Assessment circle,
Tiruppur I, Tamil Nadu

C.SARAVANAN J.

RPP

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