IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4082, 4086 and 4090 of 2026
and
W.M.P.Nos.4548, 4549, 4556, 4558, 4566 and 4568 of 2026

Tvl.Jayasri Medical,
Represented by its Proprietor ... Petitioner in all W.Ps

Vs.

The State Tax Officer (ST),
Office of the State Tax Officer,
Nannilam Assessment Circle,
No.76, Somasikulam Street,
Nallamangudi Village,
Nannilam, Tiruvarur District. ... Respondent in all W.Ps

Prayer in W.P.No.4082 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records connected with the Impugned Order of the Respondent and his proceedings in Ref.No.ZD3306250720898 in GSTIN: 33CYGPK9460C1ZH dated 09.06.2025 and quash the same.

Prayer in W.P.No.4086 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records connected with the Impugned Order of the Respondent and his proceedings in Ref.No.ZD3306250718827 in GSTIN: 33CYGPK9460C1ZH dated 09.06.2025 and quash the same.

Prayer in W.P.No.4090 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the entire records connected with the Impugned Order of the Respondent and his proceedings in Ref.No.ZD330625071779W in GSTIN: 33CYGPK9460C1ZH dated 09.06.2025 and quash the same.

For Petitioner (In all W.Ps)	:	Mr.A.Arun
For Respondent (In all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

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 Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment Orders all dated 09.06.2025 passed by the Respondent for the Tax Periods April 2023-March 2024, April 2022-March 2023, April 2024-January 2025 respectively, which were preceded by Show Cause Notices in GST DRC-01 all dated 04.04.2025, 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 impugned Assessment Orders all dated 09.06.2025.

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 04.02.2026.

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 the respective impugned Assessment Orders all dated 09.06.2025 for the respective Tax Periods i.e., April 2023-March 2024, April 2022-March 2023, April 2024-January 2025 as a condition for *de novo* adjudication and he made

an endorsement in the Court Bundle to that effect, which is extracted as under:-

> "The Petitioner undertakes to deposit 25% of the disputed tax amount as deposit to remit the matter back for fresh consideration."

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass fresh orders on merits subject to the Petitioner depositing 25% of the disputed tax for each of the Tax Periods April 2023-March 2024, April 2022-March 2023, April 2024-January 2025, 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.

8. Within such time, the Petitioner shall also file replies to the respective Show Cause Notices in GST DRC-01 all dated 04.04.2025 together with requisite documents to substantiate the case by treating the respective impugned Orders all dated 09.06.2025 as an addendum to the respective Show Cause Notices all dated 04.04.2025.

9. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner, towards the tax liability confirmed vide impugned Orders, shall be adjusted towards the pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondent.

10. In case the Petitioner complies with the above stipulations, the 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 shall also stand automatically vacated.

11. 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 Orders.

12. In case the Petitioner fails to comply with any of the stipulations, the 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.

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

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

18.02.2026

Neutral Citation : Yes / No

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To:

The State Tax Officer (ST),
Office of the State Tax Officer,
Nannilam Assessment Circle,
No.76, Somasikulam Street,
Nallamangudi Village,
Nannilam, Tiruvarur District.

C.SARAVANAN, J.

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