IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 4311 of 2026
AND
WMP NO. 4774 OF 2026,WMP NO. 4770 OF 2026,WMP NO. 4768 OF 2026,WMP NO. 4777 OF 2026,WP NO.4318 OF 2026

WP No. 4311 of 2026
Tvl Amogh Developers,
Rep by its partner Kalakumararajah,
Ground Floor, No.4,
Flat No. A-1,Daniel Street, T. Nagar,
Chennai 600 017.

Petitioner(s)

Vs

The Assistant commissioner (ST)
T.Nagar Assessment circle
Office at No.46, 2nd floor,
Mylapore Taluk office Building,
Greenways Road R.A.Puram,
Chennai-600 028.

Respondent(s)

WP No. 4318 of 2026
Tvl Amogh Developers,
Rep by its partner Kalakumararajah,
Ground Floor, No.4,
Flat No. A-1,Daniel Street, T. Nagar,
Chennai 600 017.

Petitioner(s)

Vs

The Assistant commissioner(ST)
T.Nagar Assessment circle
Office at No.46, 2nd floor,
Mylapore Taluk office Building,
Greenways Road R.A.Puram,
Chennai-600 028.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN 33ABNFA8799A1Z6 (FY 2020-21) dated 21.02.2025 passed by the Respondent and its consequential Demand Order dated 22.02.2025 having Reference No. ZD330225231387L issued by the respondent and quash the same

PRAYER Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order in GSTIN 33ABNFA8799A1Z6 FY 2020-21 dated 18.02.2025 passed by the Respondent and its consequential Demand Order dated 18.02.2025 having Reference No. ZD330225168012W issued by the respondent and quash the same

For Petitioners: Mr.A.D.Deepak Kumara

For Respondents: Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioners and the learned Government Advocate for the Respondents.

3. Heard the learned counsel for the petitioners and the learned Government Advocate for respondents in these writ petitions.

4. In these writ petitions, the petitioners have challenged the impugned orders dated 18.02.2025 and 21.02.2025 in Form GST DRC-07 passed for the tax period 2020-2021, whereby the proposals in Show Cause Notices in DRC-01 dated 25.11.2024 and 29.11.2024 respectively issued for the tax period 2020–2021 have been confirmed against the petitioners. The petitioners filed a reply in Form GST DRC-06 on 15.02.2025 to Show Cause Notice dated 29.11.2024 in Form DRC-01 that preceded the impugned order dated 21.02.2025. A portion of the demand confirmed by the impugned orders appears to be identical in both the impugned assessment orders. It is also noticed that the impugned order dated 18.02.2025 was passed in the absence of a reply to the Show Cause Notice dated 25.01.2025.

5. At this stage, the learned counsel for the Petitioners submit that the Petitioners are willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

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. Considering the facts and circumstances of the case, the impugned orders are quashed and the cases are remitted back to the respondents to pass fresh orders on merits subject to the petitioners depositing 25% of the disputed tax confirmed under the impugned orders within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the petitioners shall file a consolidated reply to the respective Show Cause Notices by treating the impugned orders as an addendum to respective Show Cause Notices.

9. In case the Petitioners complies with the above stipulations, the 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 Petitioners complying with the above stipulations, the attachment of the bank account of the Petitioners shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the Petitioners depositing 25% of the disputed tax as ordered above and the Petitioners not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

11. In case the Petitioners fail to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioners to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

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

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

09-02-2026

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

C.SARAVANAN J.

cda

To

The Assistant commissioner (ST),
T.Nagar Assessment Circle,
Office at No.46, 2nd Floor,
Mylapore Taluk Office Building,
Greenways Road R.A.Puram,
Chennai-600 028.

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