IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 3888 & 3895 of 2026
and
WMP.Nos.4295 , 4297, 4298, 4306 & 4307 of 2026

Tvl J.K Enterprises,
(Represented by its Proprietrix Mrs M Kalpana)
7-A, Seetharaman Chetty Road,
Rathinasamypuram, Salem,Tamil Nadu 636 009.

..Petitioner in both WPs

Vs

1. The Deputy State Tax Officer - 1
   Arisipalayam Assessment Circle,
   4th Floor, Commercial Taxes office building,
   Pitchards Road, Hasthampatty, Salem 7.
2. The Assistant Commissioner (ST),
   Arisipalayam Circle, Salem, Tamil Nadu.

..Respondents in both WPs

Prayer in W.P.No.3888 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the files of the 1st Respondent herein in his proceeding in FORM GST DRC- 07 with Reference No. ZD331223241681S dated 28.12.2023 along with detailed order in 33ENRPK6492N1Z1/2017-18 dated 28.12.2023 for the tax period JUL 2017 - MAR 2018 and quash the same and to direct the 2nd Respondent herein to lift the notice issued vide FORM 4 (Demand prior to attachment of land) dated 21.01.2026 along with Distraint Order issued vide FORM 1 dated 21.01.2026.

Prayer in W.P.No.3895 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the 1st Respondent herein in his proceeding in FORM GST DRC - 07 with Reference No. ZD330424238060Y dated 29.04.2024 along with detailed order in 33ENRPK6492N1Z1/2018-19 dated 29.04.2024 for the tax period APR 2018 - MAR 2019 and quash the same .

For Petitioner(s):	M/s.S.Vishnupriya in both WPs
For Respondent(s):	Mr. C.Harsharaj Special Government Pleader in both WPs

COMMON ORDER

Mr. C.Harsharaj, learned Special Government Pleader 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 Special Government Pleader for the Respondents.

3. In these writ petitions, the petitioner has challenged the impugned Assessment orders dated 28.12.2023 and 29.04.2024 passed by the first respondent for the tax periods July 2017- March 2018 and April 2018 - March 2019 respectively.

4. The aforesaid Assessment orders were passed *exparte* as the petitioner failed to file replies to the respective Show Cause Notices in DRC-01 dated 13.12.2023 and 22.12.2023, which were preceded the aforesaid impugned Assessment orders respectively.

5. The learned counsel for the petitioner submits that the dispute has arisen solely on account of a mismatch between GSTR-1 and GSTR – 3B. It is further submitted by the learned counsel for the petitioner that the tax had already been paid through the monthly returns filed in GSTR-3B, and that the impugned orders were passed based on an incorrect assessment arising from the quarterly returns filed in GSTR-1.

6. It is also submitted that the entire disputed tax has already been recovered from the petitioner's bank account.

7. The learned Special Government Pleader for the respondents submits that the writ petitions are devoid of merits and are liable to be dismissed.

8. It is further submitted that the cases may be remitted back to the respondents for fresh consideration, subject to the petitioner depositing 100% of the disputed tax for the tax period July 2017 – March 2018 and 50% of the disputed tax for the tax period April 2018- March 2019.

9. I have considered the submissions of the learned counsel for the petitioner and the learned Special Government Pleader appearing for the respondents.

10. Following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the 1st respondent to pass fresh orders on merits, subject to the Petitioner depositing 100% of the disputed tax confirmed vide impugned Assessment order dated 28.12.2023 and 50% of the disputed tax confirmed vide impugned Assessment order dated 29.04.2024 , in cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

11. Amount which has already recovered from the petitioner against the tax liability confirmed vide impugned Assessment orders dated 28.12.2023 and 29.04.2024 shall be adjusted towards the pre-deposit of the disputed tax as ordered above. This will be however subject to verification by the 1st respondent. In case the amount already recovered, as stated above, exceeds or satisfies the aforesaid pre-deposit, no further amount shall be required to be deposited for the purpose of denovo proceedings.

12. Within such time, the Petitioner shall also file replies to the respective Show Cause Notices in Form GST DRC-01 dated 13.12.2023 and 22.12.2023 together with requisite documents to substantiate the case by treating the respective impugned Assessment Orders dated 28.12.2023 and 29.04.2024 as an addendum to the respective Show Cause Notices dated 13.12.2023 and 22.12.2023.

13. In case the Petitioner complies with the above stipulations, the 1st 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 replies/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated and all further recovery proceedings shall be kept in abeyance.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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.

15. 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 this Writ Petition was dismissed *in limine* today.

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

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

05-02-2026

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

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To

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Arisipalayam Assessment Circle,
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2. The Assistant Commissioner (ST),
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C.SARAVANAN, J.

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