IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4170 and 4172 of 2026
and
W.M.P.Nos.4645, 4646, 4647, 4652 and 4653 of 2026

Tvl.Sri Lakshmi Venkateshwara Blue Metal,
Represented by its partner
Radhakrishna Bollappa. ... Petitioner in both W.Ps.

Vs.

1.The State Tax Officer,
Inspection Cell – 3,
Hosur, 3/47, Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj to Ashok Leyland Unit – II,
Gandhi Nagar, Hosur (TK),
Krishnagiri, Tamil Nadu – 635 109.

2.The Assistant Commissioner (ST),
Hosur (North – 2),
Hosur.

3.The Manager,
ICICI Bank Limited,
ICICI Bank Ltd, GSN Arcade,
Beside Vemala Kalayana Mandapam,
Hosur – 635 109.
Krishnagiri District,
Tamil Nadu,
IFSC Code: ICIC0000156. ... Respondents in both W.Ps.

Prayer in W.P.No.4170 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in Form GST DRC – 07 with Reference No.ZD330424009188L dated 01.04.2024 along with detailed order with Reference No.33ACTFS1789H1ZI/2019-20 dated 28.03.2024, for the tax period Apr 2019 – Mar 20 and quash the same.

Prayer in W.P.No.4172 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in Form GST DRC – 07 with Reference No.ZD3304240078889 dated 01.04.2024 along with detailed order Reference No.33ACTFS1789H1ZI/2020-21 dated 28.03.2024, for the tax period Apr 2020 – Mar 21 and quash the same.

For Petitioner (in both W.Ps) : Mr.A.P.Karventhan

For Respondents (in both W.Ps) : Mr.TNC.Kaushik
Additional Government Pleader
for R1 and R2

COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for R1 and R2.

2. By this common order, both 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 R1 and R2.

3. In these Writ Petitions, the Petitioner has challenged the impugned Assessment orders both dated 01.04.2024 along with the detailed orders both dated 28.03.2024 passed for the tax periods 2019-2020 and 2020-2021 respectively, which were preceded by a Show Cause Notices both dated 13.02.2024, to which Petitioner filed replies on 15.03.2024. After considering the aforesaid replies, the impugned Assessment orders have been passed.

4. The learned counsel for the Petitioner submits that liberty may be given to the Petitioner to challenge the respective impugned orders before the Appellate Authority.

5. The learned counsel for the Petitioner further submits that the disputed tax including the penalty demanded under aforesaid impugned Assessment orders has been already recovered from the Petitioner.

6. Considering the above submission and following the consistent view taken by this Court under similar circumstances, liberty is given to the Petitioner file appeals manually and electronically against the impugned Assessment orders both dated 01.04.2024 detailed orders both dated 28.03.2024 before the Appellate Authority within a period of thirty days from the date of receipt of a copy of this order.

7. However, it will be the responsibility of the Petitioner to substantiate that the entire disputed tax including the amount of penalty demanded under impugned Assessment orders has been recovered from the Petitioner's bank account.

8. In case the Petitioner files such appeals, the Appellate Authority shall consider and dispose of the appeals on merits without further reference to the limitation.

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

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

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

06.02.2026

Neutral Citation: Yes / No
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To:

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Tamil Nadu,
IFSC Code: ICIC0000156.

<u>C.SARAVANAN, J.</u>

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