IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4303 and 4306 of 2026
and
W.M.P.Nos.4751, 4752, 4758 and 4761 of 2026

JYP Steels,
Represented by its Proprietor.
Fathima Parveen ... Petitioner in both W.Ps.

Vs.

The Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
2nd Floor, Taluk Office Building,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai – 600 031. ... Respondent in both W.Ps.

Prayer in W.P.No.4303 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 in connection with the order passed by Respondent dated 03.02.2023 in GSTIN:33AERPF6599Q1ZF/2018-19, and quash the same.

Prayer in W.P.No.4306 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 in connection with the order passed by Respondent dated 03.02.2023 in GSTIN:33AERPF6599Q1ZF/2019-20, and quash the same.

For Petitioner (in both W.Ps)	:	Mr.Y.Kaja Navas
For Respondent (in both W.Ps)	:	Mr.C.Harsharaj Special Government Pleader

COMMON ORDER

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

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Orders both dated 03.02.2023 passed by the Respondent for the tax periods 2018 – 2019 and 2019 – 2020.

4. By the impugned orders, proposals contained in the respective Show Cause Notices both dated 29.08.2022 which were preceded the respective impugned orders have been confirmed under Section 122 of the respective GST enactments.

5. It is noticed that the impugned orders are passed in absence of the replies to the respective Show Cause Notices that preceded in the impugned orders.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax confirmed in each of the impugned orders both dated 03.02.2023 as a condition for *denovo* adjudication.

7. 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.

8. Following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and the cases are remitted back to the Respondent to pass a fresh orders on merits subject to the Petitioner depositing 50% of the disputed tax confirmed in each impugned orders both dated 03.02.2023 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.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

10. In case the Petitioner 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 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 50% of the disputed tax each confirmed vide impugned order both dated 03.02.2023 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.

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.

11.02.2026

Neutral Citation: Yes / No
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To:

The Assistant Commissioner (ST),
Nungambakkam Assessment Circle,
2nd Floor, Taluk Office Building,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai – 600 031.

C.SARAVANAN, J.

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