IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.6459 & 6463 of 2026
and
W.M.P.Nos.7021, 7022, 7025 & 7027 of 2026

Mrs.Jayaraman Dhanalakshmi
... Petitioner in both Writ Petitions

Vs.

The Commercial Tax Officer,
Thiruvarur Assessment Circle,
No.3/216, Pavithiramanickam Main Road,
Thiruvarur – 610 001.
... Respondents in both Writ Petitions

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned order issued vide DRC 07 in Ref.No.ZD330725067909T dated 08.07.2025 by the respondent for the assessment year 2021-2022 and quash the same.

For Petitioner : Mr.G.Derrick Sam
(In both Writ Petitions)

For Respondent : Mrs.P.Selvi,
Government Advocate.
(In both Writ Petitions)

ORDER

Mrs.P.Selvi, 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 impugned Assessment Orders dated 08.07.2025, which were preceded by a Show Cause Notices in GST DRC-01 dated 30.04.2025 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 Order dated 08.07.2025.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Assessment 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 in both of these impugned Assessment Orders as a condition for *denovo* adjudication.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundles which have been extracted hereunder:-

> *"petitioner undertake to deposit 25% of the demand in each writ petitions in Impugned order."*

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. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax confirmed in each of the impugned orders 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 separate replies to the respective Show Cause Notices in GST DRC-01 both dated 30.04.2025 together with requisite documents to substantiate the defence by treating the respective

impugned Assessment Orders both dated 08.07.2025 as an addendum to the respective Show Cause Notices both dated 30.04.2025.

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 if any, 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 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 orders, 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.

25.02.2026

kmm

C.SARAVANAN.J.

kmm

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