IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 8109 & 8466 of 2026
AND
WMP Nos. 8774, 9165, 9166 & 8771 of 2026

Tvl IND KOROSHO EXIM
Rep. by its Partner,M. Chitra
No.110/3, Panapakkam Main Road,
Pudupet, Cuddalore District - 607108

..Petitioner(s)

Vs

Commercial Tax Officer St
Panruti (Town) Assessment Circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk office, Panruti-607106
Cuddalore District.

..Respondent(s)

WP.No. 8466 of 2026

Tvl IND KOROSHO EXIM
Rep. by its Partner, M. Chitra,
No.110/3, Panapakkam Main Road,
Pudupet, Cuddalore District - 607108

..Petitioner(s)

Vs

The State Tax Officer ST
Panruti (Town) Assessment circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk Office, Panruti 607 1069
Cuddalore district

..Respondent(s)

PRAYER in WP.No.8109 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Respondent herein in impugned order in Form GST

DRC-07 dated 15.03.2024 vide Reference No. ZD3303240918285 for the assessment year 2019-2020 passed under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to redo the assessment after affording opportunity of personal hearing to the Petitioner and thus render justice

PRAYER IN WP No. 8466 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Respondent passed impugned order under Section 73 in Form GST DRC-07 dated 03.02.2025 vide Reference No. ZD330225008673P for the assessment year 2020-2021 of the Tamil Nadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to re-do the assessment after affording opportunity of personal hearing to the Petitioner.

For Petitioner(s):Mr.T.Suresh
(In both cases)
For Respondent(s):Mrs.P.Selvi, Govt.Advocate
(In both cases)

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents 1 and 2.

2. These Writ Petitions are disposed of at the time 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 respective impugned Assessment orders passed by the respective Respondents as detailed below:-

Sl.No	W.P.No	Tax Period	Date of Impugned Assessment Order
1.	8109 of 2026	2019-2020	15.03.2024
2.	8466 of 2026	2020-2021	03.02.2025

4. By the impugned order, the demand proposed in respective Show Cause Notices that preceded the impugned orders have been confirmed in the absence of proper reply of the Petitioner to the respective Show Cause Notices.

5. Learned Counsel for the Petitioner submits that as far as the demand that is covered by the impugned order dated 15.03.2024 for the tax period 2019-2020 challenged in W.P.No.8109 of 2026 is concerned, a sum of Rs.1,90,594/- has been recovered from the Petitioner's Electronic Credit Ledger.

6. Learned Counsel for the Government Advocate for the Respondent is however unable to confirm the same.

7. The learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of disputed tax covered by impugned order dated 15.03.2024 and 25% of the disputed tax covered by the impugned order dated 03.02.2025 as a condition for *denovo* adjudication and has also made the following endorsement to that effect in the Court bundles which have been extracted hereunder:-

In WP.No.8109 of 2026:

> ***"Agree to pay 50% may be adjusted in Electronic Credit Ledger Balance may pay within 2 months. Bank Account Blocked credit may be considered."***

In WP.No.8466 of 2026:

> ***" Petitioner Agree to pay 25% of Tax But the Tax due fully recovered. May be give us 2 months time and Bank Account properly may be considered "***

8. 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.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the concerned Respondent to pass fresh orders on merits subject to the Petitioner depositing 50% of disputed tax covered by impugned order dated 15.03.2024 and 25% of the disputed tax covered by the impugned order dated 03.02.2025 of the disputed tax 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-07 dated 02.09.2022 and 26.11.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 15.03.2024 and 03.02.2025 as an addendum to the Show Cause Notices dated 02.09.2022 and 26.11.2024.

11. Needless to state that amount which is said to have been recovered from the Petitioner shall be adjusted towards the aforesaid pre-deposit after due verification by the concerned Respondent.

12. In case the Petitioner complies with the above stipulations, the concerned 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of disputed tax covered by impugned order dated 15.03.2024 and 25% of the disputed tax covered by the impugned order dated 03.02.2025 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.

14. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

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

05-03-2026

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

To
1. Commercial Tax Officer St
Panruti (Town) Assessment Circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk office, Panruti-607106
Cuddalore District.

2. The State Tax Officer ST
Panruti (Town) Assessment circle,
Kamaraj Nagar, Kumbakonam Road,
Near Taluk Office, Panruti 607 1069
Cuddalore district

C.SARAVANAN J.

GV

WP No. 8109 of 2026
AND
WMP NO. 8774 OF 2026,WMP NO. 9165 OF 2026,WP NO. 8466 OF 2026,WMP NO. 9166 OF 2026,WMP NO. 8771 OF 2026

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