IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.8572, 8601 and 8579 of 2026
and
W.M.P.Nos.9251, 9252, 9279, 9280, 9257 and 9258 of 2026

YQ Law Studio
Represented by its Partner Mr Yusuf S Q, 768-769,
Shop No.194, Ground Floor, Spencers Plaza,
Anna Salai,
Chennai-600 002

..Petitioner in all Writ Petitions

Vs

1. Deputy Commissioner (Appeals), Chennai (Central),
   No.1, Greams Road, 3rd floor
   PAPJM building,
   Chennai-600 006.
2. The Deputy State Tax Officer,
   Annasalai Assessment Circle, PAPJM Building,
   Greams Road, Chennai-600 006.

..Respondents in all Writ Petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Ceritorarified Mandamus, calling for the records in GSTIN NO: 33AACFY6822C1ZF on the files of the First Respondent, quashing the impugned appeal rejection order dated 15-12-2025 with the reference ZD331225217228O, for the FY 2023-24, ZD331225217513T for the FY 2022-23, ZD3312252182120 for the FY 2021-22, and further direct the First Respondent to entertain the appeal filed by the Petitioner vide Form APL-01 dated 21-08-2025 on merits.

In all the Writ Petitions

For Petitioner(s): M/s.Ann Priscilla Swarnakumari

For Respondent(s): Mrs.P.Selvi, Government Advocate

COMMON ORDER

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

2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Government Advocate for the Respondents.

3. In these Writ petitions, the petitioner has challenged the impugned Orders all dated 15.12.2025, which was preceded by a Show Cause Notice in Form DRC-01 all dated 09.11.2024, 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 Orders all dated 15.12.2025.

4.The learned counsel for the petitioner submits that the petitioner had already pre-deposited 10% of the disputed tax at the time of filing of an appeal dated 21.08.2025 and also submits that the Petitioner is willing to additionally pre-deposit 15% of the disputed tax confirmed vide each impugned order as a condition for *denovo* adjudication. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The petitioner undertakes to pay additional 15% over and above the 10% of pre deposit that has been already paid."*

5.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.

6. Considering the above and following the consistent view taken by this Court under similar circumstances the cases are remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner additionally depositing 15% of the disputed tax confirmed vide each impugned order over and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal dated 21.08.2025, 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.

7. Amount which has already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned order all dated 15.12.2025 shall be adjusted towards the pre-deposit of 15% of disputed tax.

8. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law without further reference to limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner additionally depositing 15% of the disputed tax confirmed vide each impugned order 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.

10. 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 these Writ Petitions were dismissed *in limine* today.

11. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

09-03-2026

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

GBI

To

1. Deputy Commissioner Appeals Chennai Central
   No.1, Greams Road, 3rd floor
   PAPJM building
   Chennai-600 006
2. The Deputy State Tax Officer Annasalai Assessment Circle
   Annasalai Assessment Circle, PAPJM Building, Greams Road,Chennai

C.SARAVANAN, J.

GBI

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