WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 12214 and 12218 of 2026
and
WMP Nos. 13331, 13333, 13336 and 13339 of 2026

WP.No.12214 of 2026

M/s Veekay Diamants
No.60, C-22, Swapanlok Apartments,
EVK Sampath Road, Chennai-600 007
Represented by its Partner
Shri Kaushal V. Doshi

..Petitioner(s)

Vs

The Assistant Commissioner ST
Peddunaickenpet Assessment circle,
No. 209 2nd Floor, Integrated Commercial taxes
office complex,
No. 32 Elephant Gate Bridge,
Chennai 03

..Respondent(s)

WP No. 12218 of 2026

M/s Veekay Diamants
No.60, C-22, Swapanlok Apartments,
EVK Sampath Road, Chennai-600 007
Represented by its Partner
Shri Kaushal V. Doshi

https://www.mhc.tn.gov.in/judis

..Petitioner(s)

Vs

WEB COPY

The State Tax officer (FAC)
Peddunaickenpet Assessment circle,
No. 209 2nd Floor, Integrated Commercial taxes
office complex,
No. 32 Elephant Gate Bridge,
Chennai 03

..Respondent(s)

Prayer in WP.No.12214 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records connected with the ex-parte order bearing no. GSTIN 33AAAFV1642D1ZQ /2018-19 /DRC-07 Reference No.ZD330224065185N dated 12.02.2024 passed by the respondent herein and to quash the same for having been passed without jurisdiction, contrary to law and in gross violation to the principles of natural justice.

Prayer in WP No. 12218 of 2026 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records connected with the ex-parte order bearing no. GSTIN 33AAAFV1642D1ZQ /2018-19/ DRC-07 Reference No. ZD3304242439774 dated 30.04.2024 passed by the respondent herein and to quash the same for having been passed without jurisdiction, contrary to law and in gross violation to the principles of natural justice.

(In both Writ Petitions)

For Petitioner(s): Mr.N Viswanathan

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

https://www.mhc.tn.gov.in/judis

WEB COPY

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 Respondents.

3. The Petitioner is before this Court against the impugned orders as detailed below:

WP.No.	Tax Period	Show Cause Notice Dated	Impugned Order dated	Tax	Interest	Penalty	Total
12214	2018-2019	18.12.2023	12.02.2024	16,70,390.00	14,38,275.00	1,68,323.00	32,76,988.00
12218	2018-2019	27.12.2023	30.04.2024	16,02,397.00	13,22,832.00	1,68,322.00	30,93,551.00

4. The case of the Petitioner is that the Petitioner had obtained GST registration in the Year 2017 and had applied for cancellation of the GST Registration on 25.02.2023 and eventually, the registration was cancelled on 27.03.2023 with effect from 01.03.2023.

5. The peculiar case of the Petitioner is that the Petitioner thereafter moved to Mumbai and therefore, the Petitioner was unaware of any service or any notice on the Petitioner.

https://www.mhc.tn.gov.in/judis

WEB COPY

6. It is further submitted that in the application that was filed by the Petitioner for cancellation of the GST Registration, the Petitioner has specifically given the address, including the e-mail ID. However, the respective DRC-01 Notices were neither served at the postal address, specifically given by the Petitioner in the application filed for cancellation of GST Registration or communicated to the Petitioner in the e-mail ID.

7. It is submitted that since the Petitioner has closed on the business in the Year 2023, the Petitioner was unaware of the hosting/posting of the notice in the respective notices in DRC 01 posted in the Web Portal, and that the Petitioner recently came to know that the impugned order had been passed on the days mentioned above.

8. On the other hand, the learned counsel for the Respondent submitted that the notices were indeed served on the Petitioner at the designated e-mail ID and physically, and therefore the Writ Petitions are liable to be dismissed as it has been filed at the distant point of time in 23.02.2026, after recovery proceedings were initiated against the Petitioner.

9. The learned counsel for the Respondent however fairly concedes that there is a apparent overlap in the demand confirmed in the demand arrears and therefore subject to the Petitioner depositing a part of the disputed tax involved

https://www.mhc.tn.gov.in/judis

WEB COPY

in WP.No.12214 of 2026 to secure the interests of the revenue, the case can be remitted back to the Respondent.

10. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to deposit 25% of the disputed tax.

11. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle in WP.No.12214 of 2026, which is extracted hereunder:-

> ***" Agreed on behalf of the Petitioner to deposit 25% of the tax demanded in this WP"***

12. Recording the above submissions, the cases are remitted back to the Respondent to pass fresh order on merits subject to the Petitioner depositing immediately 25% of the disputed tax covered by the demand in impugned order dated 12.02.2024 challenged in WP.No.12214 of 2026 for the tax period 2018-19 within a period of 30 days from the date of receipt of a copy of this Order in cash or through the Petitioner's Electronic Credit Ledger.

https://www.mhc.tn.gov.in/judis

WEB COPY

13. Within such time, the Respondent is permitted opportunity to doubt the Petitioner to deposit another 25% after having sufficient proof to show that indeed notices had been served on the Petitioner.

14. In case, there are no other records to substantiate the same, fresh orders shall be passed in respect of the tax due in the respective impugned orders. In the alternative, the Petitioner shall deposit another 25% of the disputed tax before the adjudication is made by the respondent.

15. 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 if any, shall also stand automatically vacated.

16. 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.

https://www.mhc.tn.gov.in/judis

WEB COPY

17. 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 this Writ Petition was dismissed *in limine* today.

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

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

06-04-2026

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

Vv

To

The Assistant Commissioner ST
Peddunaickenpet Assessment circle,
No. 209 2nd Floor, Integrated Commercial taxes
office complex,
No. 32 Elephant Gate Bridge,
Chennai 03

The State Tax officer (FAC)
Peddunaickenpet Assessment circle,
No. 209 2nd Floor, Integrated Commercial taxes

https://www.mhc.tn.gov.in/judis

office complex,
No. 32 Elephant Gate Bridge,
Chennai 03

WEB COPY

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN J.

Vv

WP Nos. 12214 and 12218 of 2026
and
WMP Nos. 13331, 13333, 13336 and 13339 of 2026

06.04.2026

https://www.mhc.tn.gov.in/judis

WEB COPY

06-04-2026

https://www.mhc.tn.gov.in/judis

WEB COPY

https://www.mhc.tn.gov.in/judis