IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 11692, 11718, 11706 & 11725 of 2026
and
WMP.Nos12754, 12757, 12785, 12787,12767,
12771, 12778 & 12779 of 2026

M/s. Vishash Traders
Rep. By its Proprietor Mrs. Amudha Anburaj,
No.654/1, GNT Road Thandal Kazan Village,
Puzhal
Chennai - 600 066
GSTIN -33ACBPA6718N1ZP

..Petitioner in all WPs

Vs

1. The Deputy Commissioner (ST), Avadi Zone
   Integrated Commercial Taxes Building,
   No.32, Elephant Gate bridge Road,
   Chennai-600 003
2. The Assistant Commissioner (ST)
   Surappattu Assessment Circle, Chennai Division,
   Integrated Commercial Taxes Building
   No. 32, Elephant Gate Bridge Road,
   Chennai - 600 003

..Respondent in all WPs

W.P.No.11692 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the entire records of impugned proceedings order dated 09.09.2025 reference No.GSTIN/33ACBPA6718N1ZP/2021-2022 on the file of the second Respondent and the consequential order of first respondent dated 22.12.2025 in proceedings No.GSTIN-33ACBPA 6718N1ZP/2025 and quash the same as arbitrary and illegal .

W.P.No.11718 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the entire records of impugned proceedings order dated 09.09.2025 reference

No.GSTIN/ 33ACBPA6718N1ZP /2022-2023 on the file of the second Respondent and the consequential order of first respondent dated 22.12.2025 in proceedings No.GSTIN-33ACBPA6718N1ZP/ 2025 and quash the same as arbitrary and illegal.

WP No. 11706 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the entire records of impugned proceedings order dated 09.09.2025 reference No.GSTIN/33ACBPA6718N1ZP/2024-2025 on the file of the second Respondent and the consequential order of first respondent dated 22.12.2025 in proceedings No.GSTIN-33ACBPA 6718N1ZP/2025 and quash the same as arbitrary and illegal.

WP No. 11725 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the entire records of impugned proceedings order dated 09.09.2025 reference No.GSTIN/ 33ACBPA6718N1ZP /2023-2024 on the file of the second Respondent and the consequential order of first respondent dated 22.12.2025 in proceedings No.GSTIN-33ACBPA6718N1ZP/ 2025 and quash the same as arbitrary and illegal.

For Petitioner in all WPs :	Mr.V J Arul Raj
	Mr.V.Prashanth Kiran,
For Respondents in all WPs:	Govt. Advocate

COMMON ORDER

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

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. Petitioner is before this court against the impugned order dated 22.12.2025 which is impugned in the Assessment Orders dated 09.09.2025 and impugned recovery notice dated 22.12.2025 .

4. Learned counsel for the petitioner submits that the petitioner will deposit 25% of the disputed tax confirmed by the respective impugned order dated 09.09.2025 passed for the tax period 2021-2022 to 2024-2025 as a condition for *denovo* adjudication of the demand confirmed by the respective impugned orders.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 23.03.2026.

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

> ***" On instructions from Petitioner, willing to pay 25% of Tax demand amount in each case"***

7. Recording the above consent given by the Petitioner, these cases are remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

8. Any amount paid by the Petitioner shall be adjusted towards the aforesaid pre-deposit and the burden of proof is on the Petitioner to discharge the same.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in FORM GST DRC-01, together with requisite documents to substantiate the case by treating the impugned Order dated 09.09.2025 as an addendum to the Show Cause Notices.

10. 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 as expeditiously as possible, preferably, within a period of three (3) months of such 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 this Writ Petition was dismissed *in limine* today.

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

14. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.

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

Neutral Citation: Yes/No **01-04-2026**
GV

C.SARAVANAN J.

GV

To

1. The Deputy Commissioner (ST), Avadi Zone
   Integrated Commercial Taxes Building,
   No.32, Elephant Gate bridge Road,
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   Surappattu Assessment Circle, Chennai
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