



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP Nos.12065, 12072 and 12082 of 2026

and

WMP Nos. 13165, 13169,13170, 13173,13179 and 13180 of 2026

WP.No.12065 of 2025

Tvl.J.V.N ENTERPRISES
Represented by its Proprietor,
Sampath Jagadeeswaran,
No 2, Perumal Koil Street,
Sengadu, Kancheepuram,
Tamilnadu - 602002

..Petitioner(s)

Vs

1. The Assistant Commissioner (st)
Thirumazhisai Assessment Circle,
No.4/109, Integrated Goods and
Service Taxes Building,
2nd Floor, Chennai-Bangalore Highway,
Nazarathpettai, Chennai-123.
2. Deputy Commissioner (st)
GST Appeal, Chennai-1,
PAPJM building,
Chennai-06.

..Respondent(s)



WP No. 12072 of 2026

Tvl.ARUNPRASAD STORES
Rep by its Proprietor
Ravi Arunprasad
New.No.84, Old No.252,
Purasawalkam High Road,
Purasawalkam, Chennai-600 007.

..Petitioner(s)

Vs

The Deputy State Tax Officer 1
Purasawalkam Assessment Circle,
No.4/109, 1st Floor,
PAPJM Annex Building, III Floor,
1, Grems Road, Chennai-600 006.

..Respondent(s)

WP No. 12082 of 2026

Tvl.J.V.N ENTERPRISES
Represented by its Proprietor,
Sampath Jagadeeswaran,
No 2, Perumal Koil Street,
Sengadu, Kancheepuram,
Tamilnadu - 602002

..Petitioner(s)

Vs

1. The Assistant Commissioner (st)
Thirumazhisai Assessment Circle,
No.4/109, Integrated Goods and
Service Taxes Building,
2nd Floor, Chennai-Bangalore Highway,
Nazarathpettai, Chennai-123.

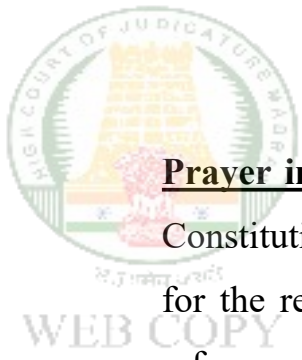


2. Deputy Commissioner (ST)
GST Appeal, Chennai-1,
PAPJM building,
Chennai-06.

..Respondent(s)

Prayer in WP.No.12065 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, call for the records of impugned order under Section 73 dated 10.11.2023 having reference number ZD331123065513T passed by the 1st Respondent for the Financial year 2019-20 and the impugned order in Form GST APL-02 dated 23.10.2024 having reference number ZD331024163347N passed by the 2nd Respondent and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner and thus render justice.

Prayer in WP.No.12072 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent herein in impugned order in Form DRC-07 Reference No.ZD331225360817B dated 23.12.2025 for the assessment year 2021-22 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.



Prayer in WP.No.12082 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, call for the records of impugned order under Section 73 dated 09.11.2023 having reference number ZD331123059471R passed by the 1 Respondent for the Financial year 2018-19 and the impugned order in Form GST APL-02 dated 23.10.2024 having reference number ZD331024163994D passed by the 2nd Respondent and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr.Suresh T
(in all WPs')

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate (in all WPs')

COMMON ORDER

Mrs.K.Vasanthamala, 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. In these Writ Petitions, the Petitioner has challenged the respective orders in the following table:

WP.Nos'	Tax Period	Date of GST SCN (DRC-01)	Date of Impugned Order (GST DR7-07)
12065 of 2026	April-2019-March 2020	26.08.2023	10.11.2023
12072 of 2026	April-2021-March 2022	25.09.2025	23.12.2025
12082 of 2026	April-2018-March 2019	26.08.2023	09.11.2023

4. It is noticed that these Writ Petitions in WP.Nos.12065 and 12082 of 2026 have been filed on 12.03.2026 after the Petitioner had attempted to have the impugned Orders reversed by the filing an Appeal before the Appellate Authority on 08.04.2024 and after the respective appeals were rejected on 23.10.2024.



5. It is noticed that at the time of filing of the respective appeals before the Appellate authority, the Petitioner in WP.Nos.12065 and 12082 of 2026 has deposited 10% of the disputed tax. There was a marginal delay in filing the appeal beyond the condonable period of limitation by 29 days and 30 days respectively.

6. The Order of the Appellate Commissioner dismissing the appeal on the ground of limitation is well within the four corners of law both in terms of statutory requirements under Section 107 and in terms of the law settled by the Hon'ble Supreme Court in *Singh Enterprises Vs. Commissioner of Central Excise, Jamshedpur and others*, (2008) 3 SCC 70, in *Commissioner of Customs and Central Excise Vs. Hongo India Private Limited and another*, (2009) 5 SCC 791 and in *Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited*, 2020 SCC Online SC 440.

7. After the Orders were passed by the Appellate Authority on 20.03.2024, the Petitioner has now filed these Writ Petitions

8. Reading of the respective impugned orders indicates that the dispute has arisen on account of the mismatch between the information reflected in



GSTR3B Vs. FORM 26 AS under Income Tax Act, 1961 and GSTR 313
Vs. Annual Return in FORM GSTR 9 and reconciliation in FORM GST 9C.

WEB COPY

9. Reading of the impugned orders also reveals that various intimations were also issued on 20.10.2023. As such, there is no scope for interfering with the impugned orders at this distinct point of time, in the light of the decision of the Hon'ble Supreme Court in *Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited*

10. However, the learned counsel for the Petitioners are willing to deposit the balance disputed tax as a condition for *denova* adjudication.

11. The learned counsel for the Petitioners has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

WP.No.12065 of 2026

“ Petitioner agree to pay Tax due 90% with 3 months time. Already 10% paid in Appeal Bank A/C may lift”

WP.No.12072 of 2026

“ Petitioner agree to pay 10% of deposited tax ”

WP.No.12082 of 2026

“ Petitioner agree to pay 90% of disputed tax due. May be give 3 months time. Bank A/C may lift”



WP.Nos.12065 and 12082 of 2026

WEB COPY

12. Recording the above consent, the cases are remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 90% each 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.

13. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 26.08.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 10.11.2023 and 09.11.2023 respectively as an addendum to the Show Cause Notices dated 26.08.2023.

14. In case the Petitioner complies with the above stipulations, the 1st 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.

WEB COPY

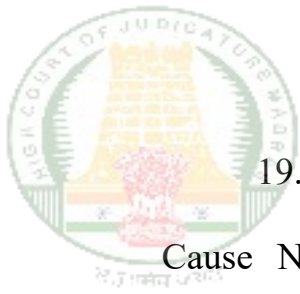
15. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 90% each of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

16. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

17. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

WP.No.12072 of 2026

18. Recording the above, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% 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.



19. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.09.2025 together with requisite documents to substantiate the case by treating the impugned Order dated 23.12.2025 as an addendum to the Show Cause Notice dated 25.09.2025.

20. 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.

21. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

22. 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.



WEB COPY

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

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

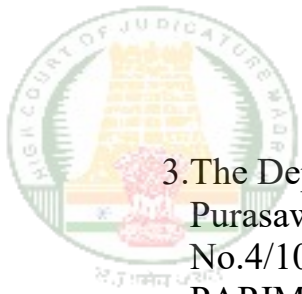
01-04-2026

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

Vv

To

1. The Assistant Commissioner (st)
Thirumazhisai Assessment Circle,
No.4/109, Integrated Goods and
Service Taxes Building,
2nd Floor, Chennai-Bangalore Highway,
Nazarathpettai, Chennai-123.
2. Deputy Commissioner (ST)
GST Appeal, Chennai-1,
PAPJM building,
Chennai-06.



3. The Deputy State Tax Officer 1
Purasawalkam Assessment Circle,
No.4/109, 1st Floor,
PAPJM Annex Building, III Floor,
#1, Greaves Road, Chennai-600 006.



WEB COPY

WP No. 12065, 12072 and 12082 of 2



C.SARAVANAN J.

VV

**WP Nos.12065, 12072 and 12082 of 2026
and
WMP Nos. 13165, 13169,13170, 13173,13179 and 13180 of 2026**

01-04-2026



WEB COPY

WP No. 12065, 12072 and 12082 of 2

