IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 12008 and 12021 of 2026
and
WMP Nos. 13105, 13106, 13118 and 13119 of 2026

WP.No.12008 of 2026

Topline Associates
Rep. by its Partner, Mohammed Rizwan,
2, 10/41, Anaikar Complex,
M.V. Badran Street, Periamet,
Chennai, Tamil Nadu- 600 003.

..Petitioner(s)

Vs

The Assistant Commissioner (ST)(FAC)
(Also known as the commercial tax officer)
Vepery Assessment circle, No.1,
Room No.A-110, Ct Annex Building,
1st Floor, Greems Road, Chennai-600 006

..Respondent(s)

WP No. 12021 of 2026

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Rep. by its Partner, Mohammed Rizwan,
2, 10/41, Anaikar Complex,
M.V. Badran Street, Periamet,
Chennai, Tamil Nadu- 600 003.

..Petitioner(s)

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..Respondent(s)

Prayer in WP.No.12008 of 2026 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the learned Respondent herein in GSTIN/33AAFFT3692N1ZO/ 2021-22 in FORM GST DRC-07 in Order Reference No. ZD3312252574993 dated 16.12.2025 and quash the same.

Prayer in WP.No.12021 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the learned Respondent herein in GSTIN/33AAFFT3692N1ZO/2021-22 in FORM GST DRC-07 in Order Reference No. ZD331225257742G dated 16.12.2025 and quash the same

WP Nos. 12008 and 12021 of 2026

For Petitioner(s): Mr.B Syed Abdul Wakeel

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

COMMON ORDER

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

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 Respondent.

3. The Petitioner is before this Court against two orders, both dated 16.12.2025, whereby the proposal in Show Cause Notices dated 02.09.2025 and 23.09.2025 respectively that preceded the respective impugned orders has been confirmed.

4. The case of the Petitioner is that the Petitioner has not only been denied the benefit of exemption, but has also been denied the proportionate Input Tax Credit. It is submitted that it is the case of the Respondent that the Petitioner was not entitled to exemption, the Petitioner should be allowed the proportionate Input Tax Credit on the inputs/input service reversed by the Petitioner.

5. *Prima facie*, there is an indication that there is a contradictory in the stand taken by the respondent in the respective proceedings.

6. At this juncture, the learned counsel for the Petitioner submits that the Petitioner is also willing to pre deposit 10% of the disputed tax as a condition for denova adjudication and has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" The Petitioner undertakes to pay 10% of the disputed tax as pre-condition as per the Order of the Hon'ble Court to participate in the proceedings after a fresh Show Cause Notice is issued."***

7. Considering the same, I am inclined to remit the cases back to the respondent to issue a composite notice within a period of 45 days from the date of receipt of a copy of this Order, subject to the Petitioner depositing 10% of the disputed taxes respectively in cash 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. The Petitioner shall thereafter file a reply to the said Composite Show Cause Notices in lieu of the Show Cause Notices in GST DRC-01 dated 02.09.2025 and 23.09.2025 respectively, together with requisite documents to substantiate the case by treating the impugned Order dated 16.02.2025 as an addendum to the respective Show Cause Notices.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed taxes respectively 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.

11. 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.

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

13. 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

The Assistant Commissioner (ST)(FAC)
(Also known as the commercial tax officer)
Vepery Assessment circle, No.1,
Room No.A-110, Ct Annex Building,
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C.SARAVANAN J.

VV

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