THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-03-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP.Nos. 11791 & 11795 of 2026
&
WMP.Nos. 12864, 12866, 12871 & 12873 of 2026

Sree RKS Tex
Represented by its Proprietrix
Abunila,
16/2, Grace Garde, 1st Lane, Royapuram,
Chennai-600013. Tamil Nadu

..Petitioner in both WPs

Vs

Assistant Commissioner (ST) (FAC)
Royapuram Assessment Circle,
Station No.32, Elephant Gate Bridge Road,
Chennai-600 003. .Respondent in both WPs

Prayer in WP.No.11791 of 2026 : Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN 33BBMPA3520P1ZP/ 2021-22, dated 18.07.2024 and quash the same.

Prayer in W.P.No.11795 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned order of the respondent passed in GSTIN 33BBMPA3520P1ZP/ 2019-20 dated 13.07.2024 and quash the same.

For Petitioner in both WPs : Mr. R. Kumar

For Respondent in both WPs : Mrs. K.Vasanthamala, Govt. Pleader

COMMON ORDER

Mrs. K.Vasanthamala, learned Government Pleader takes notice for the Respondent.

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

3. By this common order, both these Writ Petitions are being disposed of by remitting the case back to the Respondent to pass a fresh order on merits in view of the respective impugned orders challenging the respective Writ Petitions.

4. Learned counsel for the Petitioner submits that as against the demand confirmed by the impugned order dated 18.07.2024 for the tax period 2021-2022 impugned in WP.No.11791 of 2026, a sum of Rs.1,66,159/- has been recovered from Rs.1,74,194/- on 23.11.2024, which is approximately 90% of the disputed tax.

5. Learned counsel for the Petitioner further submits that as against the demand of Rs.92,326/- confirmed vide impugned order dated 13.07.2024

impugned in WP.No.11795 of 2026, entire disputed tax has also been recovered as on 23.11.2024 from the Petitioner's Electronic Credit Ledger.

6. Learned counsel for the Respondent is, however, unable to confirm the same as the Writ Petition is coming up for the first time during admission.

7. Learned counsel for the Petitioner fairly concedes that this may be subjected to verification and in case the Respondent is not satisfied, the Petitioner will deposit 50% of the disputed tax.

8. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundles in WP.No.11791 of 2026 and WP.No.11795 of 2026, which have been extracted hereunder:-

WP.No.11791 of 2026:-

> ***"Rs.1,66,159/- recovered through Electronic Credit Ledger on 23.11.2024 if otherwise Respondent is not satisfied, willing to deposit 50% of the tax as ordered by this Hon'ble Court"***

WP.No.11795 of 2026:-

> ***"Rs.92,326/- received through Electronic Credit Ledger on 23.11.2024 is otherwise Respondent is not satisfied willing to deposit 50% of the tax as ordered by this Hon'ble Court"***

9. Recording the above consent given by the learned counsel for the Petitioner, this case is remitted back to the respondent to pass a fresh order on merit in view of the respective impugned orders subject to Petitioner depositing the aforesaid amount 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.

10. In case no recovery has been made on 23.11.2024 from the Petitioner’s Electronic Credit Ledger, within such time, the Petitioner shall also file a reply to the Show Cause Notice in Form GST DRC-01 dated 23.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 13.07.2024 as an addendum to the Show Cause Notice dated 23.11.2023.

11. 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 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the tax as ordered by this Hon'ble Court and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

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

14. 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.

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

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

30-03-2026

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

GV

C.SARAVANAN J.

GV

To

The Assistant Commissioner (ST) (FAC)
Royapuram Assessment Circle,
Station No.32, Elephant Gate Bridge Road,
Chennai-600 00

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