IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 02-04-2026**

CORAM

**THE HON'BLE MR JUSTICE C. SARAVANAN**

**WP Nos. 12761 & 12765 of 2026**
**and**
**WMP Nos. 13962, 13964, 13966 of 2026**

Venkatesh
Sole Proprietor of N.S.K Blue Metals
No.8 /2, Kizh Pootheri Road, Nalmukkal Village
Kizhsiviri Post, Marakkanam TK,
Villupuram, Tamil Nadu-604 301. ..Petitioner in both WPs

Vs

1. The Deputy Commissioner (GST) (Appeal)
   Commercial Tax Officer, Integrated Commercial Taxes Buildings
   Villupuram District Collectorate, Master Plan Complex
   Villupuram- 605 602.
2. The State Tax Officer
   Tindivanam Assessment Circle
   Circle Villupuram Zone, Cuddalore Division
   Villupuram ....Respondents in both WPs

**W.P.No.12761 of 2026:** Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records leading to the issuance of appellate order bearing reference No. ZD3307251992543, dated 19.07.2025 passed by the First Respondent and quash the same.

**WP No. 12765 of 2026:** Writ Petition is filed under Art.226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records leading to the issuance of assessment order bearing GSTIN 33ADLPV0488P1ZP / 2020-21, dated 18.01.2025 passed by the Second Respondent and quash the same.

For Petitioner in both WPs : Ms.B.Chandrika

For Respondents in both WPs : Mrs.K.Vasanthamala,
Govt. Advocate

**COMMON ORDER**

With the consent of both the learned Counsel for the Petitioner and learned Government Advocate for the Respondents, these Writ Petitions have been disposed of.

2. In W.P.No.12765 of 2026, the Petitioner has challenged the impugned Assessment Order dated 18.01.2025 whereby the proposal in Show Cause Notice in DRC 01 dated 23.11.2024 for the tax period April 2020-2021 has been confirmed in the absence of a reply despite three separate reminders to the Petitioner by the 2nd Respondent.

3. In WP.No.12761 of 2026, the Petitioner has challenged the impugned order dated 19.07.2025 passed by the 1st Respondent whereby the Petitioner's appeal against the order dated 18.01.2025 impugned in WP.No.12765 of 2026 was dismissed on account of limitation as the said appeal was filed on 08.07.2025 beyond the statutory period of limitation.

4. Learned counsel for the Petitioner submits that the Petitioner is willing to deposit 15% of the disputed tax over and above 10% already deposited at the time of filing of appeal.

5. Learned Government Advocate for the Respondent has no objection for remitting the case back to the 2nd Respondent to pass a fresh order on merits in view of the order dated 18.01.2025.

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:-

***"The Petitioner is willing to deposit balance 15% of the disputed tax demand "***

7. Recording the above consent given by the Petitioner, the case is remitted back to the 2nd Respondent to pass a fresh order on merits subject to the Petitioner depositing additional 15% 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. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 23.11.2024 together with requisite documents to substantiate the case by treating the impugned Assessment Order dated 18.01.2025 as an addendum to the Show Cause Notice dated 23.11.2024.

9. 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing additional 15% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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 2nd Respondent shall give due notice to the Petitioner.

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

14. In the result, .WP.No.12765 of 2026 stands disposed of with the above observations and WP.No.12761 of 2026 is dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

**02-04-2026**

Neutral Citation: Yes/No

GV

To

1. The Deputy Commissioner (GST) (Appeal)
   Commercial Tax Officer, Integrated Commercial Taxes Buildings
   Villupuram District Collectorate, Master Plan Complex
   Villupuram- 605 602.
2. The State Tax Officer
   Tindivanam Assessment Circle
   Circle Villupuram Zone, Cuddalore Division
   Villupuram

**C.SARAVANAN J.**

**GV**

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