IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 12718 of 2026
&
WMP Nos.13912 & 13913 of 2026
and
W.P.No.12712 of 2026
&
WMP Nos.13901 & 13906 of 2026

Tvl Jayam Enterprises,
Rep. by its Partner Mr. Ramesh Babu.G,
No.9/1, Raja Extension, Kumarasamypatty,
Salem, Tamil Nadu - 636007
Currently at
No.29/15, Sannathi street, Fort,
Salem - 636001

..Petitioner in both WPs

Vs

1. The State Tax Officer,
   Hastampatty Assessment Circle,
   Salem, Tamilnadu.

2. Goods and Services Tax Network
   Rep.by its Nodal officer,
   4 th floor, East wing, Asset 11,
   Hospitality District, Aerocity,
   New Delhi.

..Respondents in both WPs

<u>PRAYER in W.P.No.12718 of 2026:</u>Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Impugned Assessment Order in Ref. No. ZD330322002774V dated 14.03.2022 under Section 74 of the CGST/TNGST Act, 2017 for the Financial Year 2019-20 from the files of the first respondent herein, and to quash the same.

PRAYER in W.P.No.12712 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Impugned Assessment Order in Ref. No. ZD3308241880756 dated 21.08.2024 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2019-20 from the files of the first respondent herein, and to quash the same.

For Petitioner(s):	Mrs.Aparna Nandakumar
For R1	Mrs. Amirtha Poonkodi Dinakaran Government Advocate
For R2:	Mr.R.P.Pragadhish, Sr SC and Mr.J.Harikrishna, Jr SC

COMMON ORDER

Mrs. Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the Respondent No.1. Mr.R.P.Pragadhish, learned Senior Standing Counsel takes notice for the Respondent No.2.

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 No.1 and the learned Senior Standing Counsel appearing for the Respondent No.2.

3. In W.P.No.12718 of 2026, the Petitioner has challenged the impugned Order dated 14.03.2022, which was preceded by a Show Cause Notice in GST DRC-01 dated 01.12.2021. The Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 14.03.2022.

4. In W.P.No.12712 of 2026, the Petitioner has challenged the impugned Order dated 21.08.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 18.05.2024, wherein the Petitioner was called upon to appear for personal hearing. The Petitioner had not taken advantage of the same and thus, suffered the impugned Order dated 21.08.2024.

5. The arguments of the learned counsel for the petitioner appears to be that insofar as the demand confirmed by order dated 14.03.2022 is concerned, parallel proceeding were initiated in respect of Show Cause Notice dated 01.12.2021 for the same tax period and the demand was dropped by order dated 08.05.2024.

6. The learned counsel for the petitioner further submitted that in respect of the same demand, a fresh proposal was made in Show Cause Notice dated 18.05.2024 which has culminated in impugned order dated 21.08.2024 challenged in W.P.No.12712 of 2026. It is also submitted that the part of the

demand order dated 21.08.2024, impugned in W.P.No.12712 of 2026, is covered by orders dated 14.03.2022 and 08.05.2024.

7. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Orders has already expired. The present Writ Petitions have been filed only on 27.03.2026.

8. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 100% of the disputed tax as a condition for *denovo* adjudication, of the impugned order dated 14.03.2022 covered in W.P.No.12718 of 2026.

9. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundle in W.P.No.12718 of 2026 which has been extracted hereunder:-

"The petitioner agrees to deposit 100% of the disputed tax"

10. Further, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *de-novo* adjudication, as covered by impugned order dated 21.08.2024 covered in W.P.No.12712 of 2026 and he has also made the following endorsement to that effect in the Court bundle in W.P.No.12712 of 2026 which has been extracted hereunder:

“The petitioner agrees to deposit 50% of the disputed tax”

11. The respondents have no objection for remitting the matters back for *de-novo* adjudication.

12. Recording the same, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the petitioner depositing 100% and 50% respectively 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. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a fresh consolidated 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.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing respective percentage (ie., 100% and 50%) 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.

15. 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 the Writ Petitions were dismissed *in limine* today.

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

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

06-04-2026

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

MFA

To

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2. Goods and Services Tax Network
   Rep.by its Nodal officer,4 th floor, East wing,
   Asset 11,Hospitality district, Aerocity, New Delhi

C.SARAVANAN, J

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