IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.13548 & 13682 of 2026
and
W.M.P.Nos.14810, 14811, 14967 & 15041 of 2026

Tvl Brilliant Services,
Represented by its Proprietor - Gopalakrishnan N,
19/2, Royala Nagar,
1st Cross Street, Ramapuram,
Chennai – 600089. ... Petitioner in both W.Ps

Vs.

Deputy State Tax Officer - I,
Saligramam Assessment Circle
No.46, Greenways Road,
Mylapore Taluk Office Building,
Raja Annamalai Puram,
Chennai – 600028. ... Respondent in both W.Ps

Prayer in W.P.No.13548 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records passed in Reference No: 33AHRPG3924D3ZI/2020-21 on the files of the Respondent and quash the impugned Order dated 05.02.2025 for the FY 2020-21 as arbitrary.

Prayer in W.P.No.13682 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records passed in Reference No: 33AHRPG3924D3ZI/2019-20 on the files of the Respondent and quash the impugned Order dated 20.08.2024 for the FY 2019-20 as arbitrary.

For Petitioner in both W.Ps	:	M/s.A.Divya
For Respondent in both W.Ps	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. In W.P.No.13548 of 2026, the petitioner has challenged the impugned Order dated 05.02.2025 passed by the respondent for the tax period 2020-2021.

4. In W.P.No.13682 of 2026, the petitioner has challenged the impugned Order dated 20.08.2024 passed by the respondent for the tax period 2019-2020.

5. By the impugned orders, the demand proposed in the respective Show Cause Notices (DRC-01), which preceded the respective impugned orders, was confirmed in the absence of a reply from the petitioner to the said notices.

6. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned orders has already expired. The present writ petition has been filed only on 06.04.2026.

7. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned Order dated 05.02.2025 and 50% of the disputed tax confirmed by the impugned Order dated 20.08.2024, as a condition for *de novo* adjudication. The learned counsel also made an endorsement in the bundles to

the following effect:

W.P.No.13548 of 2026

"The petitioner undertakes to pay 25% of the disputed tax amount"

W.P.No.13682 of 2026

"The petitioner undertakes to pay 50% of the disputed tax"

8. However, the learned counsel seeks time to deposit the aforesaid amount, as the petitioner's GST registration was cancelled on 10.11.2023 due to closure of business.

9. The Learned Government Advocate for the respondent would submit that she has no objection to the same.

10. Recording the above consent of the learned counsel for the petitioner and the Learned Government Advocate for the respondent, these cases are remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing 25% of the disputed tax confirmed by the impugned Order dated 05.02.2025 and 50% of the disputed tax confirmed by

the impugned Order dated 20.08.2024, either in cash or from the Petitioner's Electronic Cash Register, within a period of sixty (60) days from the date of receipt of a copy of this order.

11. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notices dated 23.05.2024 and 22.10.2024, together with the requisite documents to substantiate their case, treating the respective impugned orders as an addendum to the said notices.

12. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

13. It is needless to state that, before passing any such orders, the petitioner shall be heard.

14. The attachment of the petitioner’s bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

15. It is made clear that bank attachment shall be lifted, subject to the deposit of the aforesaid amount and the petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned orders.

16. In case the petitioner fails to comply with any of the stipulations, the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismissed *in limine* today.

17. These writ petitions stand disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

09.04.2026

raja

Neutral Citation : Yes / No

To

The Deputy State Tax Officer - I,
Saligramam Assessment Circle,
No.46, Greenways Road, Mylapore Taluk Office Building,
Raja Annamalai Puram, Chennai – 600028.

C.SARAVANAN, J.

raja

W.P.Nos.13548 & 13682 of 2026

09.04.2026