IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14762, 14772 & 14775 of 2026
and
W.M.P.Nos.16052 & 16054 of 2026

Vinayaga Constructions,
GSTIN: 33AFYPV9403P2ZA
Represented by its Proprietor, Vinayagamurthy,
No.241, Ponniamman Kovil Street, Thirumangalam,
Pidaripattu, Villupuram - 605 501. ... Petitioner in all W.Ps

Vs.

1. The Deputy Commissioner (CT) - Cuddalore,
O/o. The Deputy Commissioner (GST Appeals)
No.8, Sub Jail Road,
Manjakuppam, Cuddalore - 607 001.

2. The Commercial Tax Officer / The State Tax Officer,
Inspection - III, Office of the Joint Commissioner (ST),
(Intelligence) Cuddalore, No.1, Vallalar Nagar,
Manjakuppam, Cuddalore - 607 001. ... Respondents in all W.Ps

Prayer in W.P.No.14762 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for records of the 1st respondent rejection order dated 26.03.2026 made in FORM GST APL-02 against ARN No. AD330326060899O and the demand order made in Reference No. ZD331125028509J dated 03.11.2025, passed by the 2nd respondent and quash the same and consequently direct the respondents to give an opportunity of personal hearing.

Prayer in W.P.No.14772 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 1st respondent rejection order dated 24.03.2026 made in FORM GST APL-02 against ARN No. AD330326061284A and the demand order made in Reference No. ZD3311250303019 dated 03.11.2025, passed by the 2nd respondent and quash the same and consequently direct the respondents to give an opportunity of personal hearing.

Prayer in W.P.No.14775 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for records of the 1st respondent rejection order dated 24.03.2026 made in FORM GST APL-02 against ARN No. AD3303260642095 and the demand order made in Reference No. ZD331125038505P dated 04.11.2025, passed by the 2nd respondent and quash the same and consequently direct the respondents to give an opportunity of personal hearing.

For Petitioner in all W.Ps	:	Mr.P.Suresh Babu
For Respondents in all W.Ps	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

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

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, all these writ petitions are being disposed of at the time of admission.

3. In these writ petitions, the petitioner has challenged the respective impugned orders passed for the respective assessment years as detailed below:

S.Nos.	Writ Petition Nos.	Date of Assessment Orders	Assessment Years	Date of Rejection of Appeals
1.	14762/2026	03.11.2025	2021-2022	26.03.2026
2.	14772/2026	03.11.2025	2022-2023	24.03.2026
3.	14775/2026	04.11.2025	2023-2024	24.03.2026

4. By the impugned Assessment Orders, the demand proposed in the respective Show Cause Notices (DRC-01) dated 29.08.2025 that preceded the said assessment orders was confirmed, as the reply and objection filed by the petitioner to the aforesaid show cause notices were deemed unsatisfactory.

5. It is noticed that the petitioner admitted to the tax liability and discharged it belatedly. However, the interest and penalty imposed under the respective impugned orders passed by the 2nd respondent remain unpaid.

6. At the time of filing the appeals, the petitioner has deposited 10% of the disputed tax confirmed by the aforesaid orders passed by the 2nd respondent. These appeals were filed 15 days beyond the statutory period, but within the condonable period of limitation.

7. A reading of the respective impugned orders reveals that the petitioner has practically admitted to the liability imposed.

8. The petitioner ought to have discharged the interest and penalty as per the built-in amnesty under Section 74 of the respective GST enactments. The petitioner did not opt for the scheme, instead, the petitioner has attempted to prolong the litigation by filing appeals before the 1st respondent. As such, the interest and penalty remain unpaid as of date. At best, the petitioner can endeavor to pay the interest and penalty in installments if Section 80 is applicable.

9. Therefore, these writ petitions are dismissed, with liberty to move an application under Section 80 for the payment of the aforesaid amount in installments. No costs. Connected miscellaneous petitions are closed.

16.04.2026

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Neutral Citation : Yes / No

To

1. The Deputy Commissioner (CT) - Cuddalore,
   O/o. The Deputy Commissioner (GST Appeals)
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2. The Commercial Tax Officer / The State Tax Officer,
   Inspection - III, Office of the Joint Commissioner (ST),
   (Intelligence) Cuddalore, No.1, Vallalar Nagar,
   Manjakuppam, Cuddalore - 607 001.

C.SARAVANAN, J.

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W.P.Nos.14762, 14772 & 14775 of 2026

16.04.2026
(2/2)