IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.14769 & 14771 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 both 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 both W.Ps

Prayer in W.P.No.14769 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. AD330326062005J and the demand order made in Reference No. ZD331125043781O 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.

Prayer in W.P.No.14771 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. AD330326061929S and the demand order made in Reference No. ZD331125042773M 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 both W.Ps	:	Mr.P.Suresh Babu
For Respondents in both 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, both 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.	14769/2026	04.11.2025	2025-2026	26.03.2026
2.	14771/2026	04.11.2025	2024-2025	26.03.2026

4. By the impugned Assessment Orders dated 04.11.2025, 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 petitioner failed to reply to the said notices.

5. The petitioner has discharged part of the tax liability confirmed by the respective assessment orders as detailed below:

W.P. Nos	FY	Date of Assessment Order	Tax	Interest	Penalty	Total	Amount paid DRC 03 & Date	10% paid in Appeal & Appeal filing date	Appeal Rejection date
14769 /2026	2025-2026	04.11.2025	16,88,688	1,47,470	16,88,688	35,24,846	NIL	1,68,870 20.03.2026	26.03.2026
14771 /2026	2024-2025	04.11.2025	25,83,128	2,71,134	32,41,668	60,95,930	5,00,000 09.03.2026 55499 12.03.2026 Total-555499	2,58,314 20.03.2026	26.03.2026

6. Considering the same, the cases are remitted back to the 2nd respondent to pass fresh orders on merits, subject to the petitioner filing a reply to the impugned Show Cause Notices dated 29.08.2025 along with requisite documents, treating the impugned Assessment Orders dated 04.11.2025 as an addendum to the said notices, within a period of thirty (30) days from the date of receipt of a copy of this order.

7. Subject to the petitioner complying with the above stipulations, the 2nd 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.

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

9. It is made clear that bank attachment shall be lifted if the petitioner is not in arrears of any other amount for any other tax period, barring the amount demanded under the respective assessment orders.

10. In case the petitioner fails to reply to the show cause notices within the above stipulated time, 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.

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

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)
   No.8, Sub Jail Road,
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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,
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C.SARAVANAN, J.

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W.P.Nos.14769 & 14771 of 2026

16.04.2026
(1/2)