IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 13948 & 13955 of 2026
and
WMP.Nos.15204, 15205, 15210 & 15212 of 2026

Mohommedidrahahim Saithfathima,
W/o. Mohommedidrhahim,
2A, Anna Nagar Extension,
Vasantham Nagar, Nandambakkam,
Kancheepuram, Tamil Nadu-600 089.

..Petitioner
(in both cases)

Vs

Assistant Commissioner (ST),
Nandambakkam Assessment Circle,
Integrated Commercial and Registration Building,
Room No.310, III Floor, Nandanam, Chennai-35.

..Respondent
(in both cases)

COMMON PRAYER: Writ Petitions filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorarified Mandamus, calling for the records on the file of the Respondent in Orders in Reference Nos. ZD330424201791S and ZD330424200840Y respectively passed under Section 73 of the TNGST Act, 2017 for the period 2018-2019 dated 25.04.2024 respectively, passed by the Respondent and quash the same as illegal and not in accordance with law and consequently direct the Respondent to conduct fresh assessment proceedings after providing a reasonable opportunity of hearing to the Petitioner in accordance with law.

<u>Appearance in both cases:</u>

For Petitioner(s): Mr. S. Gautam Venkata Narayanan

For Respondent(s): Mr. T.N.C. Kaushik,
Additional Government Pleader

COMMON ORDER

Mr. T.N.C. Kaushik, learned Additional Government Pleader, takes notice for the Respondent.

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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the Impugned Orders dated 25.04.2024, whereby proposals in Show Cause Notices dated 16.02.2022 & 31.01.2024 were confirmed. The Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the Impugned Orders dated 25.04.2024.

4. 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 long before. However, the present Writ Petition has been filed only on 07.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax as a condition for *denovo* adjudication, in each case.

6. The learned counsel for the Petitioner has also made the following endorsement to that effect in the Court bundles which have been extracted hereunder:-

In W.P.No.13948 of 2026:

> *"I hereby undertakes to deposit 50% of disputed taxes"*

In W.P.No.13955 of 2026:

> *"I hereby undertakes to deposit 50% of disputed taxes"*

7. Recording the above consent, the cases are remitted back to the Respondent to pass a fresh orders on merits subject to the Petitioner depositing 50% of the disputed tax impugned in both the Writ Petitions, in cash or from the Petitioner's Electronic Cash Register, in each case, 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 replies to the respective Show Cause Notices together with requisite documents to substantiate the case by treating the Impugned Orders dated 25.04.2024 as addendum to the respective Show Cause Notices.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass 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. 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/lifted.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the disputed tax as ordered above, in each case, 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 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 Respondent shall give due Notices to the Petitioner.

13. This Writ Petitions stand disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are also closed.

10-04-2026

Neutral Citation: Yes/No

klt

To
The Assistant Commissioner (ST),
Nandambakkam Assessment Circle,
Integrated Commercial and Registration Building,
Room No.310, III Floor, Nandanam,
Chennai-600035.

C.SARAVANAN, J.

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