IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 18242 & 18882 of 2026
&
WMP Nos.20169, 20170, 22468, 19585 & 19586 of 2026

<u>In both WPs</u>

Supreme Techstreet LLP
Rep by its Designated Partner,
S A Radhakrishnan
2/688, NA, Periyar Salai, Nesavalar Nagar,
Jaldanpettai, Medavakkam,
Chennai-600 100

..Petitioner(s)

Vs

1. The Deputy Commissioner (GST Appeal)
   Commercial Taxes Department,
   Nandanam,
   Chennai-600 035

2. The Assistant Commissioner (ST)
   Medavakkam Assessment Circle, No.46,
   Greenways Road,
   Mylapore Taluk Office Complex, Room
   No.205, II Floor,
   Chennai-600 028

..Respondent(s)

PRAYER in WP No.18242 of 2026 : Writ petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to Impugned Demand Order dated 20.02.2025 made under Section 73 of the CGST/TNGST Act, 2017 bearing Reference No. ZD3302252082313 for tax period 2020-2021, on the file of the 2nd Respondent and to quash the same.

PRAYER in WP No.18882 of 2026 : Writ petition is filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari calling for the records pertaining to Impugned Demand Order dated 18.02.2025 made under Section 73 of the CGST/TNGST Act, 2017 bearing Reference No. ZD3302251758284 for tax period 2020-2021, on the file of the 2nd Respondent and to quash the same.

In both WPs

For Petitioner(s): Mr. Vikramkumar P.

For Respondent(s): Ms.Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

These writ petitions were instituted and are prosecuted by a designated partner of a limited liability partnership firm. Because the firm ceased to carry on business, it is stated that the final return was filed. Consequently, it is stated that the common portal was not accessed and, therefore, the tax proposals were confirmed because no reply was filed.

2. Learned counsel for the petitioner submits , on instructions, that two of the partners, namely, S.A.Radhakrishnan and N.Selvaraj would remit 25% of the tax demand in each order impugned in these writ petitions as a condition for remand, subject to adjustment of recoveries, if any. An endorsement to that effect has been made on the bundle.

3. In view of the registration of the firm being cancelled, the above mentioned partners of the limited liability partnership may make the deposits by way of demand drafts in favour of the respondents. Such deposits shall be made within 30 days from the date of receipt of a copy of this order. Any recoveries made earlier shall be given credit to and 25% of the tax demand in each impugned order shall be remitted in the aggregate. Subject to the realisation thereof, the orders impugned in these two writ petitions are set aside and the consequential attachment pursuant to the impugned recovery notice dated 21.05.2026 is set aside. These matters are consequently remanded for reconsideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of realisation of 25% of the tax demand under orders impugned in W.P.Nos.18242 and 18882 of 2026. In the event that the petitioner succeeds in these matters upon remand, it will be open to the petitioner to apply for refund in accordance with law.

4. Both the writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. No costs.

22-06-2026

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

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To

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SENTHILKUMAR RAMAMOORTHY, J.

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