IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P. No.19898 of 2025
and
W.M.P. Nos.22449 and 22451 of 2025

M/s.Nadesh Trade Impex Private Ltd.,
Rep. By its Director Mr.Sanjay Kumar Sharma,
No.64, Perambur Barracks Road, Ground Floor,
Barracks Arcade, Off No.8, Purasaiwalkam,
Chennai-600 007.

..Petitioner(s)

Vs

1. The State Tax Officer,
   Commercial Taxes Department,
   Office of The Commissioner(ST),
   Choolai Assessment Circle,
   No.10, II Floor, Palaniappa Maligai,
   Greams Road, Chennai-600 006.
2. The Assistant Commissioner of GST,
   Headquarters Preventive Unit,
   Office of Principal Commissioner of GST and
   Central Excise, Chennai North,
   Nungambakkam, Chennai-600 034.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the 1st

Respondent relating to the Order under Section 73 of the TNGST Act, 2017 for the FY 2018-2019 vide reference no.ZD330324047970I dated 09.03.2024 and quash the same.

For Petitioner(s): Mr.Akhil Akbar Ali

For Respondent(s): Mr.TNC.Kaushik
Additional Government Pleader

ORDER

The issue in the present writ petition is almost identical to the issue in W.P.No.19897 of 2025.

2. In this writ petition, the petitioner has challenged the impugned assessment order dated 09.03.2024 which was preceded by the Show Cause Notice dated 17.10.2023, to which the petitioner failed to reply and has thus suffered the impugned assessment order dated 09.03.2024 for the tax period 2018-19.

3. By the aforesaid impugned assessment order, the following demand has been confirmed:

Issue		Tax			Interest			Penalty		
		IGST	CGST	SGST	IGST	CGST	SGST	IGST	CGST	SGST
1	GSTR 3B vs. GSTR 2A/2B	0	1,94,48,902	1,94,48,902	856	1,85,36,984	1,85,36,984	0	19,44,890	19,44,890
TOTAL		0	1,94,48,902	1,94,48,902		1,85,36,984	1,85,36,984	0	19,44,890	19,44,890

4. The present writ petition has been filed on 16.04.2025, which is long after the limitation prescribed for filing an appeal against the impugned order. As such, the writ petition is liable to be dismissed in terms of the order of the Supreme Court in the case of ***Assistant Commissioner (CT) LTU, Kakinada and others*** *Vs.* ***Glaxo Smith Kline Consumer Health Care Limited****, 2020 SCC Online SC 440.*

5. However, considering the fact that the impugned order has been passed in the absence of reply by the petitioner, the case can be remitted back.

6. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit a sum of Rs.1 crore as a condition for *de-novo* adjudication.

7. Under similar circumstances, this Court has come to the rescue of persons like the Petitioner by quashing the impugned Assessment Order and remitting the case back to the original authority on terms subject to the Petitioner depositing 25% to 100% of the disputed tax. I do not find any reason to take a different stand in this case.

8. Considering the fact that the amount confirmed by vide the impugned assessment order is quite high and following the consistent view taken by this

Court under similar circumstances, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the petitioner depositing a sum of Rs.1 crore in cash or from the Petitioner's Electronic Cash Ledger within a period of 30 days from the date of receipt of a copy of this order.

9. Within such time, the petitioner shall also file reply to the show cause notice in DRC-01 dated 19.09.2023 together with requisite documents to substantiate the case by treating the impugned assessment order dated 29.12.2023 as an addendum to the Show Cause Notice dated 19.09.2023.

10. In case the petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably within a period of 3 months of such reply/ pre-deposit.

11. Subject to the petitioner complying with the above stipulations, the attachment of the bank account of the petitioner shall also stand automatically raised/vacated.

12. It is made clear that the bank attachment of the petitioner shall be lifted subject to the petitioner depositing the aforesaid pre-deposit as ordered above and the petitioner not being in arrears of any other amount for any other

tax period barring the amount demanded under the impugned assessment order.

13. In case the Petitioner fails to comply with any of the stipulations, the 1st 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.

14. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

15. The writ petition stands disposed of with the above observations. No costs. Consequently, the connected miscellaneous petitions are closed.

12-02-2026

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

MKA

To:

1. The State Tax Officer,
   Commercial Taxes Department,
   Office of The Commissioner(ST),
   Choolai Assessment Circle,
   No.10, II Floor, Palaniappa Maligai,
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2. The Assistant Commissioner of GST,
   Headquarters Preventive Unit,
   Office of Principal Commissioner of GST and
   Central Excise, Chennai North, Nungambakkam,
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C. SARAVANAN J.

MKA

W.P. No.19898 of 2025

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(2/2)