IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 23547 and 23649 of 2025
and
WMP.Nos.26444, 26448, 26609 & 26610 of 2025

Tvl Bhaarat Suppliers
Rep by its Proprietor Dinesh Kumar Sarawagi
1st Floor, Room No.4, No.70, Sembudoss
Street,Chennai Tamil Nadu,600001

..Petitioner in both WPs

Vs

The Assistant Commissioner (ST)
Broadway Assessment Circle,
NO.32, Integrated Commercial Taxes Office
Complex, Room No.304, 3rd Floor,
Elephant Gate Bridge Road, Vepery, Chennai-03.

..Respondent in both WPs

Prayer in W.P.No.23547 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Order bearing Reference Number: ZD331124012589L dated 05.11.2024 on the file of the Respondent and quash the same.

Prayer in W.P.No.23649 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in Order bearing Reference Number: ZD3311240127700 dated 05.11.2024 on the file of the Respondent and quash the same.

For Petitioner(s): M/s. Prince Simon in both WPs

For Respondent(s): Mr. T.N.C. Kaushik
Additional Government Pleader in both WPs

COMMON ORDER

By this common order, both the writ petitions are disposed of.

2. In these writ petitions, the petitioner has challenged the respective impugned orders both dated 05.11.2024 passed for the tax periods 2019-2020 and 2020 - 2021.

3. The case of the petitioner is that identical demands for the very same periods were passed by separate Assessment orders dated 17.08.2023 passed by the Deputy State Tax Officer. Against those orders, the petitioner has already filed an appeals before the Appellate Authority in terms of Section 107 of the respective GST Enactments.

4. The learned counsel for the petitioner submits that the very same demand has now been confirmed again vide impugned order by the respondent Assistant Commissioner (ST) who is the Superior Officer.

5. The learned counsel for the respondents also confirms that there is an element of overlap in the demand confirmed vide the impugned orders dated 05.11.2024, as the demand has been already confirmed earlier on 17.08.2023 for the respective tax periods by the Deputy State Tax Officer.

6. Recording above submissions, these writ petitions are disposed of by granting liberty to the petitioner to file appeals before the Appellate Authority against the respective impugned orders both dated 05.11.2024 passed for the tax periods 2019-2020 and 2020 – 2021 by the respondent Assistant Commissioner (ST) without any pre-deposit, as there is an *prima facie* indication of overlap in the demand confirmed. The petitioner shall file such appeals before the Appellate Authority within a period of 30 days from the date of receipt of a copy of this order.

7. In case the petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider all the appeals and pass a composite final order on merits along with the appeals against the orders dated 17.08.2023 and in accordance with law, as expeditiously as possible.

8. All recovery proceedings are directed to be kept in abeyance pending further orders of the Appellate Commissioner. It is however made clear that

such recovery proceedings shall remain in abeyance only for a period of 30 days and shall continue thereafter, subject to the petitioner filing the appeals against the impugned orders within the said period. The petitioner is also permitted to file supplementary appeals manually.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

10. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

28-01-2026

av

To

The Assisstant Commissioner (ST)
Broadway Assessment Circle,
NO.32, Integrated Commercial Taxes Office Complex,
Room No.304, 3rd Floor, Elephant Gate Bridge Road,
Vepery, Chennai-03.

C.SARAVANAN, J.

av

WP Nos. 23547 and 23649 of 2025
and
WMP.Nos.26444, 26448, 26609 & 26610 of 2025

28-01-2026