IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-02-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 34913 of 2025
and
WMP Nos.39075 & 39077 of 2025

M/s.Care Intra Exim
Rep. by its Partner, Amit Kaura,
No.3rd Floor, Shop No. T-3,
Dr. Rajivi Towers, 231/44,
Purasawalkkam High Road,
Chennai 600 007.

Petitioner(s)

Vs

The Deputy State Tax Officer II,
Ayanavaram Assessment Circle,
Anna Nagar (East), Chennai 600 102.

Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of Writ of Certiorarified Mandamus, to call for the records of the assessment proceedings passed by comparing the returns filed in GSTR-1 and GSTR-3B for the year 2018-19 under CGST and SGST Acts in GSTIN: 33AAFFC4217L1ZM/2018-19 dated 05.04.2023 and 05.04.2024 for the year 2018-19 and to quash this impugned order passed by the respondent and direct the respondent to pass fresh orders as per the Government Circular in Circular No.183/15/2022-GST dated 27.12.2022 after providing an opportunity of personal hearing in this case and to pass.

For Petitioner : Mr.C.Baktha Siromoni

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

ORDER

Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondent.

2. In this writ petition, the petitioner has challenged the impugned Assessment Orders dated 05.04.2023 and 05.04.2024 both passed for the same tax period 2018-19.

3. The aforesaid impugned Assessment Orders were preceded by a Show Cause Notices in Form DRC-01, to which the petitioner failed to file replies, and thus, the petitioner has suffered the impugned Assessment Orders.

4. The learned Additional Government Pleader appearing for the respondent fairly concedes that there was a over-lapping and that the demand for the same tax period has been confirmed vide the respective impugned Assessment Orders dated 05.04.2023 and 05.04.2024.

5. Considering the fact that the impugned Assessment Orders dated 05.04.2023 and 05.04.2024 have been challenged by the Petitioner only on 29.08.2025, and to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted to the respondent to pass a fresh composite order

for the aforesaid tax period subject to the petitioner depositing 10% of the disputed tax, in cash or from the Petitioner's Electronic Cash Register, within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the petitioner shall also file a reply to the respective Show Cause Notices in Form DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 05.04.2023 and 05.04.2024 as an addendum to the respective Show Cause Notices.

7. Amount which has been already recovered from the petitioner or paid by the petitioner towards the tax liability confirmed vide impugned orders dated 05.04.2023 and 05.04.2024 shall be adjusted towards the aforesaid pre-deposit of 10% of the disputed tax. This will be however subject to verification by the Respondent.

8. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order 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 shall also stand

automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

10. 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.

11. Needless to state, before passing any final order, the petitioner shall be heard.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

11-02-2026

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

To
The Deputy State Tax Officer II,
Ayanavaram Assessment Circle,
Anna Nagar (East), Chennai 600 102.

C.SARAVANAN J.
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