IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 35519 of 2025 and WMP Nos. 39747 & 39749 of 2025;

WP No. 35521 of 2025 and WMP Nos. 39753 & 39754 of 2025;
and
WP No. 35526 of 2025 and WMP Nos.39757 & 39759 of 2025

Jayasakthi Roofing Private Limited
Rep by its Director Ramaiyer Shankar Iyer
Venkata Subra Mani,
Door No. 3/ 17 18, Sr.No lo9/5A,
Old Mahabalipuram Road, Rajiv Gandhi Salai,
Mettukuppam Okkiyam Thoraipakkam Village,
Chennai-600097.

..Petitioner
(in all cases)

Vs

1. Deputy Commercial Tax Officer
   Harbour, North-1, Chennai Tamil Nadu-600 001.

2. The Director General of GST Intelligence,
   DGGI Chennai Zonal Unit,
   No.16, BSNL Building Tower 11,
   5th and 8th Floor, Greams Road, Chennai - 600 006.

..Respondents
(in all cases)

Prayer in W.P.No.35519 of 2025: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the record of Order Assessment in DRC-07 bearing Reference No.ZD331123177362P in GSTIN/ID.33AAECJ3469M1Z8/Apr-2019 - Mar-2020 dated 28.11.2023 passed by the 1st respondent and to quash the same.

Prayer in W.P.No.35521 of 2025: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of Order Assessment in DRC-07 bearing Reference No.ZD330224165665E in GSTIN/ID.33AAECJ3469M1Z8/Apr-2020 - Mar-2021 dated 27.02.2024 passed by the 1st respondent and to quash the same.

Prayer in W.P.No.35526 of 2025: Writ Petition filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of Order Assessment in DRC-07 bearing Reference No.ZD3302241655713L in GSTIN/ID.33AAECJ3469M1Z8/Apr-2021 - Mar-2022 dated 27.02.2024 passed by the 1st respondent and to quash the same.

Appearance in all cases:

For Petitioner : M/s. Shobhan M Padmanabhan

For Respondents : Ms.Amirtha Poonkodi Dinakaran, Government Advocate.

COMMON ORDER

By this common order, all the three Writ Petitions are being disposed of by recording the statements of the learned counsel for the petitioner.

2. In these Writ Petitions the Petitioner has challenged the impugned Assessment Orders passed by the 1st Respondent for the respective Tax periods as detailed below:-

W.P.No.	Tax Period	Date of Show Cause Notice	Date of Assessment Order
35519 of 2025	2019-2020	13.02.2023	28.11.2020
35521 of 2025	2020-2021	04.09.2023	27.02.2024
35526 of 2025	2021-2022	12.09.2023	27.02.2024

3. The learned counsel for the petitioner submits that as a condition for *denovo* adjudication, the petitioner will deposit a sum of Rs.7,50,000/- (Rupees Seven Lakhs Fifty Thousand only) in cash to the concerned respondent, within a period of 45 days from the date of receipt of a copy of this order, as a condition for *denovo* adjudication.

4. The aforesaid impugned Assessment Orders were passed *ex parte* as the Petitioners failed to file replies to the aforesaid Show Cause Notices which proceeded the aforesaid Assessment Orders.

5. It is further submitted that the Petitioner's wife was suffering from Cancer and eventually passed away, and due to the said circumstances, the petitioner was unable to effectively respond to the notices in connection with the present Writ Petitions.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, cases are remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing a sum of R.7,50,000/- of the disputed tax confirmed vide impugned orders in cash or from the Petitioner's Electronic Cash Register within a period of forty five (45) 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 in GST DRC-01 together with requisite documents to substantiate the defence by treating the respective impugned Assessment Orders as an addendum to the respective Show Cause Notices.

9. Amount which has already been recovered from the Petitioner or paid by the Petitioner against the disputed tax confirmed vide impugned Assessment Orders shall be adjusted towards the pre-deposit of Rs.7,50,000/- as ordered above. This will be, however, subject to verification of the 1st Respondent.

10. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass final 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the sum of Rs.7,50,000/- 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 Orders.

12. 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 these Writ Petitions were dismissed *in limine* today.

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

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

26-02-2026

Neutral Citation: Yes/No

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C.SARAVANAN, J.

klt

To

1. The Deputy Commercial Tax Officer,
   Harbour, North-1, Chennai Tamilnadu-600 001.

2. The Director General of GST Intelligence,
   DGGI Chennai Zonal Unit,
   No.16, BSNL Building Tower 11,
   5th and 8thFloor, Greams Road,
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