Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 43215 and 43221 of 2026

and WMP Nos.48539, 48541, 48545 and 48546 of 2026

CNR: {HCMA012479392026}

BPM Agency
Rep by its proprietor B.P.Murughan
No.5, Anjaneyar Street,
Karthikeyan Nagar,
Madurvoyal, Chennai,
Tamil Nadu, 600095

..Petitioner in both W.Ps.

Vs

The Assistant Commissioner(ST)
JJ Nagar Assessment Circle, No.1-Greams road,
2nd Floor, PAPJM Annexure building,
Chennai 600006

..Respondent in both W.Ps.

PRAYER in W.P.No.43215 of 2026: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari call for the records of the Impugned Assessment Order in Ref. GSTIN. 33AGYPM444001ZL / 2022-23 dated 20.05.2026 along with DRC-07 in Ref. No. ZD3305261993337 dated 20.05.2026 under Section 73 of the CGST/TNGST Act, 2017 for the FY 2022-23 from the files of the respondent herein, quash the same.

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PRAYER in W.P.No.43221 of 2026: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari call for the records of the Impugned Assessment Order in Ref. GSTIN 33AGYPM4440Q1ZL / 2021-22 dated 19.12.2025 along with DRC-07 in Ref. No. ZD3312253 133 1 8Q dated 19.12.2025 under Section 74 of the CGST/TNGST Act, 2017 for the FY 2021-22 from the files of the respondent herein, QUASH the same, pass

For Petitioner: Mr.Adithya Reddy
in both W.Ps.

For Respondent: Ms. Amirta Poonkodi Dinakaran
in both W.Ps. Additional Government Pleader (Taxes)

COMMON ORDER

The present Writ Petitions have been filed challenging the impugned orders dated 20.05.2026 and 19.12.2025, respectively, along with the corresponding summaries of the orders issued in Form GST DRC-07, passed by the respondent.

2. Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader (Taxes) appearing for the respondent.

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3. Perusal of the impugned orders reveals that the petitioner had already filed its reply and participated in the adjudication proceedings. Under such circumstances, this Court is not inclined to entertain this Writ Petition, as the appropriate remedy available to the petitioner is to prefer a statutory appeal.

4. At this juncture, the learned counsel for the petitioner seeks leave of this Court to challenge the impugned orders by way of an appeal before the Appellate Authority. He further submits that the petitioner is ready and willing to pay an additional 5% of the disputed tax amount in respect of each assessment order, over and above the mandatory statutory pre-deposit required for filing the appeal, and has made an endorsement in the Court bundle to that effect.

5. In response, the learned Additional Government Pleader (Taxes) appearing for the respondent submits that the impugned order was passed only after duly considering the reply filed by the petitioner. He further submits that if the petitioner deposits the additional 5% of the disputed tax amount over and above the statutory pre-deposit, liberty may be granted to prefer the appeal.

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6. Considering the facts and circumstances of the case and the submissions made on either side, this Court is of the view that the impugned assessment order was passed only after considering the reply filed by the petitioner. Consequently, this Court is not inclined to entertain this Writ Petition, and the same is dismissed.

7. However, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the condition that the petitioner deposits an additional 5% of the disputed tax amount in respect of each assessment order, over and above the mandatory statutory pre-deposit, within a period of four (4) weeks from the date of receipt of a copy of this order. Upon fulfillment of the aforesaid condition, the Appellate Authority is directed to take the appeal on file ***without insisting upon limitation,*** and pass appropriate orders on merits and in accordance with law, after providing a reasonable opportunity of being heard to the petitioner, as expeditiously as possible. There shall be no order as to costs. W.M.P.Nos.48539 and 48545 of 2026 filed to dispense with the production of the original impugned orders, are allowed. Consequently, the connected Miscellaneous Petitions are closed.

29-10-2026

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To

The Assistant Commissioner(ST)
JJ Nagar Assessment Circle, No.1-Greams road,
2nd, PAPJM Annexure building,
Chennai 600006

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KRISHNAN RAMASAMY, J.

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