IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.45369, 45404, 45410, 45414, 45415 & 3962 of 2025
AND
WMP Nos.50541, 50543, 50591, 50593, 50597, 50599, 50606, 50607, 50604, 50605, 4408 & 4409 of 2025

M/s.KPN Travels India Limited
Represented By Its Director, K.P.N. Raajesh,
No.23 B Rajaji Street,
Salem-636 004.

..Petitioner in all W.Ps.

Vs

The Office of Assistant Commissioner (State Taxes),
Alagapuram Salem-I,
Salem, Tamil Nadu-636 004.

..Respondent in all W.Ps.

PRAYER in WP No. 45369 of 2025 - The Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari, calling upon the records of the impugned Assessment order vide Reference No.ZD330223115528Q FY 2017-18 dated 23.02.2023 passed by the respondent authority and quash the same.

PRAYER in WP No. 45404 of 2025 - The Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari calling upon the records of the impugned Assessment order vide Reference No.ZD3302231161237 FY 2018-19 dated 23.02.2023 passed by the respondent authority and quash the same.

PRAYER in WP No. 45410 of 2025 - The Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari calling upon the records of the impugned Assessment order vide Reference No. ZD330623145178F FY 2017-18 dated 30.06.2023 passed by the Respondent Authority and quash the same.

PRAYER in WP No. 45414 of 2025 - The Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari calling upon the records of the impugned Assessment order vide Reference No.ZD3302231164405 FY 2019-20 dated 23.02.2023 passed by the respondent authority and quash the same.

PRAYER in WP No. 45415 of 2025 - The Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari calling upon the records of the impugned Assessment order vide Reference No.ZD330824216812H FY 2019-20 dated 23.08.2024 passed by the respondent authority and quash the same.

PRAYER in WP No. 3962 of 2025 - The Writ Petition is filed under Article 226 of the Constitution of India, seeking Writ of Certiorari, calling upon the records of the impugned Assessment order vide Reference No.ZD331024216795K FY 2018-19 dated 28.10.2024 under Form GST DRC-07 passed by the respondent authority and quash the same.

(In all W.Ps.)

For Petitioner(s):	Mr.Nithyesh Natraj
For Respondent(s):	Mr.V.Prashanth Kiran, Government Advocate

COMMON ORDER

By this common order, all these Writ Petitions are being disposed of after hearing the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

2.In these Writ Petitions, the Petitioner has challenged the respective Assessment orders passed for respective Tax periods as detailed below:-

Sl. No.	W.P. No.	Tax period	Date of Assessment order	Tax Liability	Interest Liability	Penalty
1.	45369/2025	2017-2018	23.02.2023	----	68,403/-	-----
2.	45410/2025	2017-2018	30.06.2023	7,33,282/-	6,92,862/-	73,328/-
3.	45404/2025	2018-2019	23.02.2023	----	1,14,170/-	----
4.	3962/2025	2018-2019	28.10,2024	1,16,43,648/-	1,15,87,504/-	1,16,43,648/-
5.	45414/2025	2019-2020	23.02.2023	----	4,71,130/-	----
6.	45415/2025	2019-2020	23.08.2024	1,82,12,329/-	1,77,25,373/-	18,21,232/-

The aforesaid Assessment orders were passed ex-parte as the Petitioner failed to file replies to the respective Show Cause Notices which preceded the aforesaid Assessment orders.

3.These Writ Petitions have been filed long after the expiry of the period of limitation for filing appeals against the impugned Assessment orders under Section 107 of respective GST Enactments. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit such amount demanded under the respective Assessment orders impugned in the Writ Petitions at Serial Nos.1,2,3,5 & 6 as may be directed by the Court as a condition for *denovo* adjudication.

4.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 these cases.

5.Following the consistent view taken under the similar circumstances and to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing disputed tax as tabulated below 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.

Details of pre-deposit:

Sl. No.	Writ Petition No.	Percentage of pre-deposit
1.	45369/2025	100%
2.	45410/2025	100%
3.	45404/2025	100%
4.	3962/2025	10%
5.	45414/2025	100%
6.	45415/2025	50%

6.Within such time, the Petitioner shall also file replies to the respective Show Cause Notices together with requisite documents to substantiate the defence by treating the respective impugned Assessment Orders as an addendum to the respective Show Cause Notices.

7.In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a 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 shall also stand automatically vacated.

8.It is made clear that bank attachment shall be lifted subject to the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Orders.

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

10.Needless to state, before passing any such orders, the Respondent 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.

04-02-2026
(1/2)

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

To

The Office Of Assistant Commissioner (state Taxes)
Alagapuram Salem-I, Salem, Tamil Nadu-636 004.

C.SARAVANAN J.

GSA

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