IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.49776, 50008 and 50034 of 2025
and
W.M.P.Nos.55664, 55666, 55668, 55930, 55934, 55936, 55973, 55976 and 55978 of 2025

Tvl.K.Swaminathan
Represented by its Proprietor
Mr.Krishnan Swaminathan,
No.99, Pillaiyar Kovil Street,
Venkatapuram,
Pattabiram – 600 072. ... Petitioner in all W.Ps.

Vs.

1.The Deputy State Tax Officer – II/
Deputy Commercial Tax Officer,
Avadi Assessment Circle,
Station: Survey No.1275/3,
Integrated Commercial Taxes Building (North Division),
First Floor, Room No.122, Elephant Gate Bridge Road,
Chennai – 600 003. … 1st Respondent in W.P.Nos.49776 and 50008 of 2025

2.The Bank Manager,
The HDFC Bank Limited,
759, Thousand Lights,
Anna Salai, Chennai – 600 002. ... 2nd Respondent in all W.Ps.

3.The Assistant Commissioner (ST)(FAC),
Avadi Assessment Circle,
Station: Wall Tax Road,
Chennai – 600 003. …1st Respondent in W.P.No.50034 of 2025

Prayer in W.P.No.49776 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records of the impugned order passed in GSTIN 33ABDPS3928D1ZU/2017-18 dated 22.12.2023 on the file of the first Respondent herein along with the consequential DRC-07 Order under Section 73, Ref No.ZD331223173138M dated 22.12.2023, on the file of the first Respondent herein and quash the same.

Prayer in W.P.No.50008 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records of the impugned order passed in GSTIN 33ABDPS3928D1ZU/2018-19 dated 03.04.2024 on the file of the first Respondent herein along with the consequential DRC-07 Order under Section 73, Ref No.ZD3304240298586 dated 03.04.2024, on the file of the first Respondent herein and quash the same.

Prayer in W.P.No.50034 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records of the impugned order passed in GSTIN 33ABDPS3928D1ZU/2019-20 dated 19.08.2024 on the file of the first Respondent herein along with the consequential DRC-07 Order under Section 73, Ref No.ZD3308241558345 dated 19.08.2024, on the file of the first Respondent herein and quash the same.

For Petitioner (in all W.Ps)	:	Mr.Gopinath
For Respondents (in all W.Ps)	:	Mrs.K.Vasanthamala Government Advocate for R1 Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s.King and Partridge for R2

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for 1st Respondent and Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s.King and Partridge, learned counsel takes notice for 2nd Respondent.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for 1st Respondent and Mr.C.Mohan and Ms.Rexy Josephine Mary for M/s.King and Partridge, learned counsel takes notice for 2nd Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned ex-parte assessment orders passed for the respective tax periods as detailed below:-

Sl.Nos	W.P.Nos.	Impugned Order dated	Tax Period	Show Cause Notice in GST DRC – 01 dated
1	W.P.No.49776 of 2025	22.12.2023	2017 – 2018	07.08.2023
2	W.P.No.50008 of 2025	03.04.2024	2018 – 2019	07.08.2023
3	W.P.No.50034 of 2025	19.08.2024	2019 – 2020	25.05.2024

4. The reasons forthcoming for approaching this Court belatedly is that the Petitioner was admitted in the hospital due to serious ailments. During that period, the assessment order dated 22.12.2023 impugned in W.P.No.49776 of 2025, assessment order dated 03.04.2024 impugned in W.P.No.50008 of 2025 and assessment order dated 19.08.2024 impugned in W.P.No.50034 of 2025 were passed and that the Petitioner became aware of the same only after the recovery proceedings were initiated.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petitions have been filed only on 20.11.2025.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax confirmed vide the aforesaid impugned orders dated 22.12.2023, 03.04.2024 and 19.08.2024 as a condition for *denovo* adjudication.

7. 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.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue and recording the submission of the learned counsel for the Petitioner, the impugned orders are quashed and the cases are remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax vide impugned order dated 19.08.2024, 50% of the disputed tax vide impugned order dated 03.04.2024 and 100% of the disputed tax vide impugned order dated 22.12.2023 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.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 issued for the respective tax periods together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

10. In case the Petitioner complies with the above stipulations, the 1st 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the above mentioned disputed tax 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 Order.

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 this Writ Petition was 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. Connected Writ Miscellaneous Petitions are closed.

07.01.2026

Neutral Citation: Yes / No
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C.SARAVANAN, J.

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