IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48553 of 2025 and W.M.P.Nos.54211 and 54214 of 2025
and
W.P.No.48559 of 2025 and W.M.P.Nos.54230 and 54231 of 2025
and
W.P.No.48569 of 2025 and W.M.P.Nos.54232 and 54233 of 2025

Rajasundaram Santhana Krishnan
Proprietor of Tvl.Lakshmi Agro Centre,
D.No.74, Cuddalore Road, Panruti,
Cuddalore District – 607 106. ... Petitioner in all cases

Vs.

The Deputy State Tax Officer-2,
Office of Deputy Commercial Tax Officer,
Panruti Town, Cuddalore District. ... Respondent in all cases

Prayer in W.P.No.48553 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of Respondent relating to the impugned order in Reference No.ZD331223026269N dated 05.12.2023 in GSTIN/ID.No.33AAUPS8398F1ZT passed for Financial Year 2017-2018 and quash the same as illegal, arbitrary and violative of the principles of natural justice.

Prayer in W.P.No.48559 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of Respondent relating to the impugned order in Reference No.ZD330903038248A dated 08.09.2023 in GSTIN/ID.No.33AAUPS8398F1ZT passed for Financial Year 2018-2019 and quash the same as illegal, arbitrary and violative of the principles of natural justice.

Prayer in W.P.No.48569 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of Respondent relating to the impugned order in Reference No.ZD3310230428011 dated 09.10.2023 in GSTIN/ID.No.33AAUPS8398F1ZT passed for Financial Year 2019-2020 and quash the same as illegal, arbitrary and violative of the principles of natural justice.

For Petitioner : Mr.Mathesh.J in all cases
For Respondent : Mrs.P.Selvi,
Government Advocate in all cases

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COMMON ORDER

By this common order, all these writ petitions are disposed of.

2. In these writ petitions, the petitioner has challenged the following impugned Assessment orders passed by the Respondent.

W.P.Nos.	Tax Period	Date of Show Casue Notice	Date of Assessment Order
48553 of 2025	2017-2018	14.09.2023	05.12.2023
48559 of 2025	2018-2019	31.01.2022	08.09.2023
48569 of 2025	2019-2020	13.07.2022	09.10.2023

3. These impugned Assessment orders were preceded by the respective Show Cause Notices as detailed above and all the aforesaid orders have been passed exparte as the petitioner failed to file replies to the respective Show Cause Notices and failed to appear for the personal hearings fixed.

4. It is noticed that there is an enormous delay in approaching this Court against the Assessment orders impugned in these writ petitions.

5. Therefore, to balance the interest of the Assessee and the Revenue and following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the respondent to pass the fresh orders on merits, subject to the petitioner depositing 100% of the disputed tax

confirmed in each of the impugned orders 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 replies to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notice.

7. Needless to state, any amount recovered during the interregnum period shall be adjusted towards the purpose of pre-depositing 100% of the disputed tax.

8. 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 from the date of such reply/pre-deposit. Subject to the petitioner

complying with the above stipulations, the attachment of the petitioner's bank account shall also stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 100% of the disputed tax as ordered above and the Petitioner is not in arrears of any amount 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 these writ petitions were dismissed in limine today.

11. Needless to state, before passing any such orders, the petitioner shall be heard.

12. Accordingly, these writ petitions stand disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

02.01.2026

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Neutral Citations: Yes/No

To:

The Deputy State Tax Officer-2,
Office of Deputy Commercial Tax Officer,
Panruti Town, Cuddalore District.

C.SARAVANAN, J.

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