IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2875 of 2026
and
WMP.Nos.3196, 3198 & 3200 of 2026

Hindustan Trading Corporation
Rep by its proprietor,
MJuvvigunta Venkateswaralu,
16 Kumaraj Colony, 2nd Street,
Kodambakkam Chennai 600 024

..Petitioner(s)

Vs

1. Deputy Commercial Tax officer
   Kodambakkam Assessment circle,
   No 1 Greams Road,
   Annexure Building, 4th floor,
   Chennai 600 006
2. Commercial Tax Officer
   Kodambakkam Assessment circle,
   No 1 Greams Road, Annexure Building
   4the floor, Chennai 600 006.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the entire records pertaining to the impugned Assessment order dated 06.11.2023 bearing Reference No.ZD331123032892Q for the Financial year 2018-19 passed by the 1st respondent for the Tax Period 2018-2019 as well as the impugned Assessment order dated 21.04.2024 bearing Reference no. ZD330424154523N for the Financial Year 2018-19 passed by the 2nd respondent for the same Tax Period 2018-2019 and consequently quash the said orders or remand the matter for fresh consideration.

For Petitioner(s): Mr.Chikkars Srikanth

For Respondent(s): M/s.P.Selvi
Government Advocate

ORDER

M/s.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is 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 the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Assessment order dated 06.11.2023 passed by the 1st respondent for the Tax Period 2018-2019 and the impugned Assessment order dated 21.04.2024 passed by the 2nd respondent for the same Tax Period 2018-2019. Thus, the petitioner has challenged the parallel proceedings initiated for the same Tax Period.

4. It is noticed that the aforesaid impugned Assessment orders were exparte in nature and passed for the same Tax Period 2018-2019.

5. It is further noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned

Assessment Orders have already expired. The present Writ Petition has been filed only on 27.01.2026.

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 impugned Assessment order dated 21.04.2024 as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made an following endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"Accept to pay 50% of order Amount as pre-deposit for remand back to Department"*

8. 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.

9. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the impugned Assessment orders are quashed and the case is remitted back to the 2nd Respondent to pass a fresh consolidated order on merits

subject to the Petitioner depositing 50% of the disputed tax confirmed vide impugned Assessment order dated 21.04.2024 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.

10. Within such time, the Petitioner shall also file consolidated reply to the Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Assessment Orders as addendum to the respective Show Cause Notices.

11. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final consolidated 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% of the disputed tax confirmed vide impugned Assessment order dated 21.04.2024 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.

13. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

14. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

15. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. Deputy Commercial Tax officer
   Kodambakkam Assessment circle,
   No 1 Greams Road,
   Annexure Building, 4th floor,
   Chennai 600 006

2. Commercial tax Officer
   Kodambakkam Assessment circle,
   No 1 Greams Road, Annexure Building
   4the floor, Chennai 600 006.

C.SARAVANAN, J.

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