IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1665, 1669 and 1676 of 2026
and
W.M.P.Nos.1711, 1712, 1716, 1717, 1730 and 1731 of 2026

Tvl.Infra Concrete,
SP No.10/3 No.55 Anaigoundapatti Village,
Opp.Government Engineering College
Omalur Main Road, Anaigoundapatti
Karuppur, Salem – 636 011
Represented by its Partner
Elango Gurusamy ... Petitioner

Vs.

1.The State Tax Officer (Intelligence),
Salem, 2nd Floor Commercial Taxes Office Building,
Pitchards Road, Hastampatty,
Salem – 636 007.

2.The Deputy Commissioner (ST)GST,
Salem. ... Respondents

Prayer in W.P.No.1665 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records connected with the exparte orders under Ref GSTIN No.33AAHFT1816A1ZR/2019-20 dated 25.09.2024 invoking Section 74 of the TNGST Act, 2017 as modified by the further order dated 24.12.2024 in terms of Section 161 of the TNGST Act passed by the 1st Respondent herein, and confirmed by the 2nd Respondent herein by dismissing the statutory appeal filed by the Petitioner herein by his order in APL 02 dated 12.06.2025 on the ground of bar of limitation and to quash the said orders for having been passed contrary to the statutory mandate, and in gross violation to the principles of natural justice.

Prayer in W.P.No.1669 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records connected with the exparte orders under Ref GSTIN No.33AAHFT1816A1ZR/2020-21 dated 25.09.2024 invoking Section 74 of the TNGST Act, 2017 as modified by the further order dated 24.12.2024 in terms of Section 161 of the TNGST Act passed by the 1st Respondent herein, and confirmed by the 2nd Respondent herein by dismissing the statutory appeal filed by the Petitioner herein by his order in APL 02 dated 12.06.2025 on the ground of bar of limitation and to quash the said orders for having been passed contrary to the statutory mandate, and in gross violation to the principles of natural justice.

Prayer in W.P.No.1676 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records connected with the exparte orders under Ref GSTIN No.33AAHFT1816A1ZR/2019-20 dated 25.09.2024 invoking Section 74 of the TNGST Act, 2017 as modified by the further order dated 24.12.2024 in terms of Section 161 of the TNGST Act passed by the 1st Respondent herein, and confirmed by the 2nd Respondent herein by dismissing the statutory appeal filed by the Petitioner herein by his order in APL 02 dated 03.06.2025 on the ground of bar of limitation and to quash the said orders for having been passed contrary to the statutory mandate, and in gross violation to the principles of natural justice.

For Petitioner (in all W.Ps)	:	Mr.N.Viswanathan
For Respondents (in all W.Ps)	:	Mr.TNC.Kaushik Additional Government Pleader

COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. By this common order, all 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 Additional Government Pleader for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment orders all dated 25.09.2024 impugned Rectification order all dated 24.12.2024, by which the applications for rectification all dated 04.11.2024 filed by the Petitioner has been ordered by the 1st Respondent.

4. By the aforesaid Rectification orders all dated 24.12.2024, the tax liability confirmed vide respective Assessment orders all dated 25.09.2025 has been modified.

5. It is noticed that the Petitioner has filed appeals on 02.06.2026 against the respective aforesaid Assessment orders all dated 25.09.2024, whereby the appeals of the Petitioner have been rejected on the ground of limitation.

6. It is further noticed that these Writ Petitions have been filed only on 01.12.2025, long after the rejection of the appeals were filed by the Petitioner.

7. It is also noticed that the Petitioner had already pre-deposited 10% of the disputed tax at the time of filing of respective appeals on 02.06.2025.

8. The learned Additional Government Pleader for the Respondents submitted that these Writ Petitions are liable to be dismissed in the light of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs.

Commissioner of Central Excise, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

9. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 15% of the disputed tax confirmed vide each of the impugned orders as a condition for *denovo* adjudication.

10. 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.

11. Following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the 1st Respondent to pass a fresh orders in appeal on merits subject to the Petitioner depositing another 15% of the disputed tax confirmed vide each of the impugned orders, over

and above 10% of the disputed tax already pre-deposited at the time of filing of an appeal, 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.

12. Amount which has recovered from the Petitioner or paid by the Petitioner towards the tax liability confirmed vide respective impugned orders, the same shall be set off against the pre-deposit of 15% as ordered above. This will be however subject to verification by the Respondents.

13. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 15% of the disputed tax confirmed vide each of the impugned orders as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

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

16. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

17. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

29.01.2026

Neutral Citation: Yes / No
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To:

1.The State Tax Officer (Intelligence),
Salem, 2nd Floor Commercial Taxes Office Building,
Pitchards Road, Hastampatty,
Salem – 636 007.

2.The Deputy Commissioner (ST)GST,
Salem.

C.SARAVANAN, J.

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