IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.575 and 581 of 2026
and
W.M.P.Nos.681, 685, 690 and 693 of 2026

Vijay and Co,
Represented by its Proprietor,
Mr.Vijay Kumar
No.4/169, 38th Street,
Villivakkam, Chennai – 600 049. ... Petitioner in both W.Ps.

Vs.

The State Tax Officer,
Villivakkam Assessment Circle,
Commercial Taxes Department,
No.1, PAJPM Annex Building,
2nd Floor, Greams Road,
Chennai – 600 006. ... Respondent in both W.Ps.

Prayer in W.P.No.575 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the order passed by the Respondent vide Order dated 27.11.2024 bearing Reference Number: GSTIN/33ASPPV5894A1Z9/2020-21 and to quash the same and direct the Respondent not to initiate recovery proceedings in pursuant to the notice issued under Section 79(1)(c) of the GST Act in Form GSTR – DRC 13 dated 07.10.2025.

Prayer in W.P.No.581 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the order passed by the Respondent in DRC – 07 No.ZD3302251286931 dated 13.02.2025 and to quash the same and direct the Respondent not to initiate recovery proceedings in pursuant to the notice issued under Section 79(1)(c) of the GST Act in Form GSTR – DRC 13 dated 07.10.2025.

For Petitioner (in both W.Ps)	:	M/s.G.Janane
For Respondent (in both W.Ps)	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. By this common order, both 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 the Respondent.

3. In W.P.No.575 of 2026, the Petitioner has challenged the impugned Assessment order dated 27.11.2024 for the tax period 2020 – 2021. By the impugned order, the demand proposed in the Show Cause Notice in GST DRC – 01 dated 25.03.2024 has been confirmed.

4. In W.P.No.581 of 2026, the Petitioner has challenged the impugned Assessment order dated 13.02.2025 passed for the same Tax Period 2020 - 2021, wherein, the demand proposed in Show Cause Notice in GST DRC – 01 dated 26.11.2024 has been confirmed.

5. In both cases, the Petitioner has failed to respond to the Show Cause Notices which were preceded the respective impugned Assessment orders and has thus suffered the impugned Assessment orders.

6. The learned counsel for the Petitioner submits that there is a overlap in the demand proposed and confirmed in the respective impugned Assessment orders.

7. Considering the fact that there is a overlap in both of the Assessment orders and following the consistent view taken by this Court

under similar circumstances, the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax confirmed vide impugned order dated 27.11.2024 impugned in W.P.No.575 of 2026 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.

8. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner towards the tax liability confirmed vide respective impugned Assessment orders, shall be adjusted towards the aforesaid pre-deposit of 50% as ordered above. This will be however subject to verification by the Respondent.

9. Within such time, the Petitioner shall also file replies to the respective Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 27.11.2024 and 13.02.2025 as an addendum to the respective Show Cause Notices.

10. In case the Petitioner complies with the above stipulations, the 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 50% of the 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 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.

13. Needless to state, before passing any such order, the 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.

08.01.2026

Neutral Citation: Yes / No
jas

To:

The State Tax Officer,
Villivakkam Assessment Circle,
Commercial Taxes Department,
No.1, PAJPM Annex Building,
2nd Floor, Greams Road,
Chennai – 600 006.

C.SARAVANAN, J.

jas

W.P.Nos.575 and 581 of 2026
and
W.M.P.Nos.681, 685, 690 and 693 of 2026

08.01.2026