IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1244 of 2026 and W.M.P.Nos.1441 & 1445 of 2026
and
W.P.No.1249 of 2026 and W.M.P.Nos.1449 & 1451 of 2026
and
W.P.No.1255 of 2026 and W.M.P.Nos.1454 & 1456 of 2026
and
W.P.No.1233 of 2026 and W.M.Nos.1431 & 1433 of 2026
and
W.P.No.1236 of 2026 and W.M.P.Nos.1434 & 1435 of 2026
and
W.P.No.1258 of 2026 and W.M.P.Nos.1457 & 1458 of 2026

M/s.Exservicemen Security & Detective Bureau,
Represented by its Managing Partner,
Mr.Mubarak Ali,
No.1, First Floor, Officers Colony,
First Street, Metha Nagar,
Aminjikarai,
Chennai – 600 029. ... Petitioner in all cases

Vs.

1. The Deputy Commissioner (CT),
Office of Deputy Commissioner (ST),
GST Appeal Chennai – 1,
Greams Road, Main Building
2nd Floor Chennai – 600 006.

2. The Deputy State Tax Officer /
Deputy Commercial Tax Officer
MMDA Colony Assessment Circle,
No.88, II Floor,
Mayor Ramanathan Salai,Chetpet, Chennai – 600 031.
... Respondents in W.P.Nos.1244, 1255 and 1233 of 2026

1. The Deputy Commissioner (CT),
Office of Deputy Commissioner (ST),
GST Appeal Chennai – 1,
Greams Road, Main Building
2nd Floor Chennai – 600 006.

2. The Assistant Commissioner (ST)
MMDA Colony Assessment Circle,
Station:Egmore Taluk Office, 2nd Floor,
No.88, Mayor Ramanathan Salai,
Spurtank Road,
Chetpet, Chennai – 600 031.

... Respondents in W.P.Nos.1249,1236 and 1258 of 2026

Prayer in W.P.No.1244 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 of the impugned order in GSTIN 33AAEFE3244Q2Z9/2021-2022 dated 30.07.2024 along with DRC-07 Order under Section 73, Ref No.ZD330724343190P dated 30.07.2024, on the file of the Second Respondent herein and quash the same as illegal, arbitrary against the principle of natural justice and against the law.

Prayer in W.P.No.1249 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 of the impugned order in GSTIN 33AAEFE3244Q2Z9/2020-2021 dated 28.02.2025 along with DRC-07 Order under Section 73, Ref No.ZD330225304587J dated 28.02.2025, on the file of the Second Respondent herein and quash the same as illegal, arbitrary against the principle of natural justice and against the law.

Prayer in W.P.No.1255 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 of the impugned order in GSTIN 33AAEFE3244Q2Z9/2019-2020 dated 23.07.2024 along with DRC-07 Order under Section 73, Ref No.ZD3307242718809 dated 23.07.2024, on the file of the Second Respondent herein and quash the same as illegal, arbitrary against the principle of natural justice and against the law.

Prayer in W.P.No.1233 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 of the impugned rejection order FORM GST APL 02, against ARN No.AD330725105579W, dated 30.07.2025, on the file of the first Respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.

Prayer in W.P.No.1236 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 of the impugned rejection order FORM GST APL 02, against ARN No.AD330725093398L, dated 30.07.2025, on the file of the first Respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.

Prayer in W.P.No.1258 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 of the impugned rejection order FORM GST APL 02, against ARN No.AD330725093655P, dated 30.07.2025, on the file of the first Respondent herein and the quash the same as illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner : Mr.Poojesh J in all cases
For Respondents : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate in all cases.

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COMMON ORDER

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

2. In these writ petitions, the petitioner has challenged the assessment orders and appellate orders as follows:-

W.P.Nos.	**Assessment order /Appellate Order**	**Impugned order dated**
1255 of 2026	Assessment order	23.07.2024
1249 of 2026	Assessment order	28.02.2025
1244 of 2026	Assessment order	30.07.2024
1258 of 2026	Appeal Rejection order	30.07.2025
1236 of 2026	Appeal Rejection order	30.07.2025
1233 of 2026	Appeal Rejection order	30.07.2025

3. The petitoner has challenged the assessment orders dated 23.07.2024, 28.02.2025 and 30.07.2024 passed by the 2nd Respondent after the petitioner's appeal against the said impugned orders were dismissed on the ground of limitation by impugned order dated 30.07.2024 by the 1st Respondent.

4. It is noticed that the impugned assessmnet orders are ex parte orders as the petitioner failed to respond to the Show Cause Notices that preceded that respective impugned orders. It is also noticed that the petitioner had already deposited 10% of the disputed tax confirmed by the impugned assessment orders at the time of filing the appeal on 28.07.2025 and 30.07.2025 against the respective impugned orders.

5. At this stage, the learned counsel for the petitioner submits that the petitioner is willing to pre-deposit certain amount of the disputed tax as a condition for de novo proceedings.

6. Recording the above submission and taking note of the amounts already pre-deposited at the time of filing the appeals, the impugned assessment orders are quashed and the case is remitted back to the 2nd Respondent to pass a fresh order on merits, subject to the petitioner pre-depositing the disputed tax as ordered below over and above the amount already pre-deposited at the time of appeal within a period of 90 days from the date of receipt of a copy of this order.

W.P.Nos	Assessment Order dated	Amount to be pre-deposited
1255 of 2026	23.07.2024	40%
1249 of 2026	28.02.2025	15%
1244 of 2026	30.07.2024	40%

7. The Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order as an addendum to the Show Cause Notice within a period of 30 days from the date of receipt of a copy of this order.

8.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.

9. W.P.Nos.1255, 1249 and 1244 of 2026 are disposed of with the above observations. No costs. Consequently, the connected W.M.Ps are closed.

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

11. In view thereof, W.P.Nos.1258, 1236 and 1233 of 2026 are dismissed.

20.01.2026

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Neutral Citations: Yes/No

To:

1. The Deputy Commissioner (CT),
Office of Deputy Commissioner (ST),
GST Appeal Chennai – 1,
Greams Road, Main Building
2nd Floor Chennai – 600 006.

2. The Deputy State Tax Officer /
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Station:Egmore Taluk Office, 2nd Floor,
No.88, Mayor Ramanathan Salai,
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C.SARAVANAN, J.

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W.P.No.1258 of 2026 and W.M.P.Nos.1457 & 1458 of 2026

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