IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 2568 of 2026

AND

WMP NO. 2810 OF 2026,WMP NO. 2812 OF 2026

M/s. Tejas Shree Hypermarket
Rep. by Vignesh Sekar
Proprietorship Firm,
GSTIN CCBCKP4083M1ZY
Address Block No 9815, Tejashree Hyper Market,
Thiverkadu Main Road, Ayapakkam,Chennai,
Tamil Nadu-600077

..Petitioner(s)

Vs

1. The Commissioner of Commercial Taxes
   Kancheepuram.

2. The Assistant Commissioner (Circle)
   Tiruverkadu, Chennai

3. The State Tax Officer
   Tiruverkadu,Poonamallee

..Respondent(s)

PRAYER

Writ Petition filed under Art. 226 of Constitution of India seeking for issuance of Writ of Certiorari, calling for the records and quashing to the order passed by the third respondent made in the impugned order in Form GST DRC-07 vide reference number ZD3302251071234 dated 12/02/2025, and to remand the impugned order in Form GST DRC-07 vide reference number ZD3302252562999 dated 25/02/2025 for fresh consideration, as there is double jeopardy, the same issue having been adjudicated in both orders.

For Petitioner(s): Ms. V.Shenaz

For Respondent(s): Mrs.K.Vasanthamala, Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

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 Respondents.

3. In this Writ Petition, the Petitioner has challenged two impugned Assessment Orders dated 12.02.2025 and 25.02.2025 passed for the same tax period 2020-2021 under Section 74 of the respective GST Enactments, which were preceded by a Show Cause Notices in DRC-01 as detailed below:-

Sl. No.	Date of impugned Assessment Order	Date of Show Cause Notice
1.	12.02.2025	27.12.2022
2.	25.02.2025	25.11.2024

The petitioner was failed to replies to the aforesaid Show Cause Notices and thus, suffered the impugned orders dated 12.02.2025 and 25.02.2025.

4. The demands confirmed in both the impugned Assessment Orders is overlapping with each other. The demands confirmed vide impugned Assessment Orders dated 12.02.2025 and 25.02.2025 are extracted as under :-

(I) The demand confirmed vide impugned order dated 12.02.2025 :-

Sl. No.	Act	Tax	Interest	Penalty	Total
1	**2**	**3**	**4**	**5**	**6**
1.	SGST	864963	589405	103694	1558062
2.	CGST	864963	589405	103694	1558062
3.	IGST	15150	10378	10000	35528
4.	CESS	1636	1121	10000	12757
	TOTAL	**1746712**	**1190309**	**227388**	**3164409**

(ii) The demand confirmed vide impugned order dated 25.02.2025 :-

Sl. No.	Act	Tax	Interest	Penalty	Late fee	Total
1.	SGST	860463	589405	86045	4500	1540413
2.	CGST	860463	589405	86045	4500	1540413
3.	IGST	15150	10378	20000	0	45528
4.	CESS	1636	1121	10000	0	12757
	TOTAL	**1737712**	**1190309**	**202090**	**9000**	**3164409**

5. The learned counsel for petitioner submitted that there is overlapping in the demand confirmed vide impugned orders dated 12.02.2025 and 25.02.2025 issued by the 3rd respondent and the petitioner was subjected to tax twice for the same tax period.

6. 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.

7. Following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and the case is remitted back to the 3rd Respondent to re-do the exercise and to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax confirmed vide impugned order dated 12.02.2025 in cash or from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

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

9. In case the Petitioner complies with the above stipulations, the 3rd 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.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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.

11. In case the Petitioner fails to comply with any of the stipulations, the 3rd Respondent is 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.

12. It is needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

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

27-01-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

RPP

To

1. The Commissioner of Commercial Taxes
   Kancheepuram.

2. The Assistant Commissioner (Circle)
   Tiruverkadu, Chennai

3. The State Tax Officer
   Tiruverkadu,Poonamallee

C.SARAVANAN J.

RPP

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