IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.3214, 3216 and 3233 of 2026
and
W.M.P.Nos.3633, 3636, 3642, 3644, 3657 and 3658 of 2026

Habiliss Systems P Ltd,
New No.626, 4th Floor, JVL Plaza
Anna Salai, Teynampet,
Chennai – 600 018.
Rep by its Authorised Signatory,
Mr.Prabakaran Natrajan ... Petitioner in all W.Ps.

Vs.

1.The State Tax Officer,
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
Nandanam,
Chennai – 600 035. ... Respondent in W.P.Nos.3214 of 2026

2.The Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
Nandanam,
Chennai – 600 035. … Respondent in W.P.No.3233 of 2026
and 3216 of 2026

Prayer in W.P.No.3214 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 Respondent in Form GST DRC – 07 bearing Reference

No.ZD3307253245388 dated 29.07.2025, together with the consequential order passed under Section 73 in GSTN:33AADCH0604F1ZB/2021-2022 dated 29.07.2025 and quash the same as it has been passed in gross violation of principles of natural justice and not in conformity with the principles laid by the decision of the Hon'ble Madras High Court in the case of JAK communications Vs. The Deputy Commercial Tax Officer and Others of W.P.No.35453 of 2023 dated 19.12.2023.

Prayer in W.P.No.3216 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 Respondent in Form GST DRC – 07 bearing Reference No.ZD330225107333Z dated 12.02.2025, together with the consequential order passed under Section 73 in GSTN:33AADCH0604F1ZB/2020-2021 dated 12.02.2025 and quash the same as it has been passed in gross violation of principles of natural justice and not in conformity with the principles laid by the decision of this Court in the case of JAK communications Vs. The Deputy Commercial Tax Officer and Others of W.P.No.35453 of 2023 dated 19.12.2023.

Prayer in W.P.No.3233 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 Respondent in Form GST DRC – 07 bearing Reference No.ZD330225107127W dated 12.02.2025, together with the consequential order passed under Section 73 in GSTN:33AADCH0604F1ZB/2020-2021 dated 12.02.2025 and quash the same as it has been passed in gross violation of principles of natural justice and not in conformity with the principles laid by the decision of this Court in the case of JAK communications Vs. The

Deputy Commercial Tax Officer and Others of W.P.No.35453 of 2023 dated 19.12.2023.

For Petitioner (in all W.Ps)	:	Mr.Ganesh Raj
For Respondents (in all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. 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 Respondents.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment orders as detailed below:-

W.P.Nos	Tax period	Show Cause Notice	Impugned Assessment order
W.P.No.3214 of 2026	Apr 2021 – Mar 2022	10.06.2025	29.07.2025
W.P.No.3216 of 2026	Apr 2020 – Mar 2021	27.11.2024	12.02.2025
W.P.No.3233 of 2026	Apr 2020 – Mar 2021	25.11.2024	12.02.2025

4. By the aforesaid impugned Assessment orders, the demand proposed in the respective Show Cause Notices have been confirmed in the absence of the reply from the Petitioner.

5. The learned counsel for the Petitioner submits that out of the disputed tax amount of Rs.72,91,443/-, a sum of Rs.69,27,046/- has already been recovered from the Petitioner, which, according to the Petitioner, constitutes more than 90% of the disputed tax.

6. The learned Government Advocate for the Respondents is however unable to confirm the same.

7. 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.

8. Following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the concerned Respondent to

pass fresh orders on merits subject to the Petitioner depositing 25% of the disputed tax confirmed vide each of the respective impugned orders 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.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

10. Needless to state, any amount recovered from the Petitioner / paid by the Petitioner towards the tax liability confirmed vide each of the respective impugned orders shall be adjusted towards the aforesaid pre-deposit of 25% as ordered above. This will be however subject to verification by the Respondents.

11. In case the Petitioner complies with the above stipulations, the concerned Respondent shall proceed to pass 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.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the disputed tax confirmed vide each of the respective impugned orders 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 these Writ Petitions were dismissed *in limine* today.

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

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

02.02.2026

Neutral Citation: Yes / No
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To:

1.The State Tax Officer,
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
Nandanam,
Chennai – 600 035.

2.The Assistant Commissioner (ST),
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
Nandanam,
Chennai – 600 035.

C.SARAVANAN, J.

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