IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.141, 145 and 147 of 2026
and
W.M.P.Nos.134, 137, 140, 142, 144 and 146 of 2026

Tvl.S.S.Enterprises,
Represented by its Proprietor
H.Syed Mohamed Ali … Petitioner in all W.Ps

Vs.

The State Tax Officer,
Office of the Commercial Tax Officer,
Ambattur Assessment Circle,
Chennai. … Respondent in all W.Ps

Prayer in W.P.No.141 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 on the files of Respondent in Impugned Order vide GSTIN: 33CZTPS7631B1Z3/2021-2022 dated 31.01.2023 along with consequential order in Form GST DRC-07 bearing Ref.No.ZD330123117221A dated 31.01.2023 for the tax period April 2021 to March 2022 to quash the same as arbitrary, against the Principles of Natural Justice.

Prayer in W.P.No.145 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 on the files of Respondent in Impugned Order vide GSTIN: 33CZTPS7631B1Z3/2020-2021 dated 31.01.2023 along with consequential order in Form GST DRC-07 bearing Ref.No.ZD3301231170280 dated 31.01.2023 for the tax period April 2020 to March 2021 to quash the same as arbitrary, against the Principles of Natural Justice.

Prayer in W.P.No.147 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 on the files of Respondent in Impugned Order vide GSTIN: 33CZTPS7631B1Z3/2019-2020 dated 31.01.2023 along with consequential order in Form GST DRC-07 bearing Ref.No.ZD330123116774Q dated 31.01.2023 for the tax period April 2019 to March 2020 to quash the same as arbitrary, against the Principles of Natural Justice.

For Petitioner (In all W.Ps)	:	Mr.K.Vignesh Kumar
For Respondent (In all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

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

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 Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective Orders all dated 31.01.2023 which preceded the Show Cause Notices in GST DRC-01 dated 16.11.2022 and 15.11.2022 respectively to which the Petitioner had filed replies on 28.11.2022 however failed to file necessary documents to substantiate the defects and thus suffered the respective impugned Orders. Details of the impugned Orders challenged in these Writ Petitions are as follows:-

Sl. No.	W.P.No.	Date of Impugned Order	GSTIN No.	CGST	SGST	Total
1.	141 of 2025	31.01.2023	33CZTPS7631B1Z3/ 2021-2022	5,38,309.00	5,38,309.00	10,76,618.00
2.	145 of 2025	31.01.2023	33CZTPS7631B1Z3/ 2020-2021	37,787.00	37,787.00	75,574.00
3.	147 of 2025	31.01.2023	33CZTPS7631B1Z3/ 2019-2020	1,00,080.00	1,00,080.00	2,00,160.00

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the respective impugned Orders has already expired. These Writ Petitions have been filed only on 05.01.2026.

5. Under similar circumstances, Orders have been quashed and cases have been remitted back 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 these cases.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, these cases are remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing entire disputed tax amount in cash 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.

7. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 16.11.2022 and 15.11.2022 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 31.01.2023 as an addendum to the Show Cause Notices dated 16.11.2022 and 15.11.2022.

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. It is made clear that bank attachment shall be lifted subject to the deposit of entire disputed tax amount as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned Orders.

10. 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.

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

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

06.01.2026

Neutral Citation : Yes / No

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To:

The State Tax Officer,
Office of the Commercial Tax Officer,
Ambattur Assessment Circle,
Chennai.

C.SARAVANAN, J.

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and
W.M.P.Nos.134, 137, 140, 142, 144 and 146 of 2026

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