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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.12792, 12797 and 12818 of 2026
and
WMP Nos.13995, 13997, 13999, 14006, 14007, 14008, 14011, 14028, 14029,14030 of 2026

WP.No.12792 of 2026

Tvl.SM Engineering
Rep by, V. Chandramohan Proprietor, No.10/91,
Pillayar Kovil Street, Maduvankarai, Guindy,
Chennai 600 032

..Petitioner(s)

Vs

1. The Appellate Authority
   The Deputy commissioner (CT)
   Chennai District

2. The Assistant Commissioner ST
   Guindy Assessment Circle, South II Chennai
   District

..Respondent(s)

WP No. 12797 of 2026

Tvl.S M Engineering
Rep by, V. Chandramohan Proprietor, No.10/91,
Pillayar Kovil Street, Maduvankarai, Guindy,
Chennai 600 032

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..Petitioner(s)

Vs

1. The Appellate Authority
   The Deputy commissioner (CT)
   Chennai District

2. The Assistant Commissioner ST
   Guindy Assessment Circle, South II Chennai
   District

..Respondent(s)

WP No. 12818 of 2026

Tvl.SM Engineering
Rep by, V. Chandramohan Proprietor, No.10/91,
Pillayar Kovil Street, Maduvankarai, Guindy,
Chennai 600 032

..Petitioner(s)

Vs

1. The Appellate Authority
   The Deputy commissioner (CT)
   Chennai District

2. The Assistant Commissioner ST
   Guindy Assessment Circle, South II Chennai
   District

..Respondent(s)

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WP.No.12792 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondents order dated 24.07.2024 pertinent to the assessment year (2020 - 2021) in GSTIN number 33AEJPC8361B3ZV which subsequently culminated in the Appeal Rejection order dated 20.08.2025 passed by the 1st Respondent in FORM GST APL 02 pertinent to the assessment year 2020 - 2021 in GSTIN number (33AEJPC8361B3ZV) and quash the same and consequently direct the 2nd Respondent to pass the fresh assessment order.

WP No. 12797 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondents order dated 05.04.2024 pertinent to the assessment year (2018-2019) in GSTIN number (33AEJPC8361B3ZV) and subsequent Rectification Rejection Order dated 18.12.2024 passed by the 2nd Respondent which consequently culminated in the Appeal Rejection order dated 18.09.2025 passed by the 1st Respondent in FORM GST APL-02 pertinent to the assessment year (2018-2019) in GSTIN number (33AEJPC8361B3ZV) and quash the same and consequently direct the 2nd Respondent to pass the fresh assessment order.

WP No. 12818 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the 2nd Respondents order dated 08.08.2023 pertinent to the assessment year 2020 - 2021 in GSTIN number (33AEJPC8361B3ZV) which subsequently culminated in the Appeal Rejection order dated 13.01.2026 passed by the 1st Respondent in FORM GST APL 02 pertinent to the assessment year 2020 - 2021 in GSTIN

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number (33AEJPC8361B3ZV) and quash the same and consequently direct the 2nd Respondent to pass the fresh assessment order.

For Petitioner(s): Mr.K. Narayanan
(in all WPs')

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, the learned Government Advocate, takes notice on behalf of the Respondents.

2. By this Common Order, the following Writ Petition 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. The Petitioner is before this Court against the impugned orders as detailed below:

WP.No.	Tax Period	Show Cause Notice Dated	Impugned Order dated	Tax	Interest	Penalty	Total
12792	Apr-2020-Mar-2021	12.12.2022	24.07.2024	2,71,674.00	2,04,314.00	2,71,674.00	7,47,662.00
12797	Apr-2018-Mar-2019	09.01.2024	05.04.2024	66,69,574.00	70,12,372.00	7,16,957.00	1,43,98,903.00
12818	Apr-2020-Mar-2021	25.08.2022	08.08.2023	14,59,256.00	7,98,792.00	14,59,256.00	37,17,304.00

These Orders have been passed in response to the Notice in DRC 01 as detailed above.

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4. Reading of the impugned Assessment Order indicates that the demand confirmed by the order dated 24.07.2024 in WP.No.12792 of 2026 stands subsumed by order dated dated 08.08.2023 in WP.No.12818 of 2026 for the same tax period. The impugned Show Cause Notices in DRC-01 in respective Writ Petitions dated 12.12.2022 and 25.08.2022.

5. Considering the same, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit the entire disputed tax confirmed by the order dated 08.08.2023 impugned in WP.No.12818 of 2026, 50% of the disputed tax confirmed by the order dated 24.07.2024 for the tax period April 2020-2021 impugned in W.P.No.12792 of 2026 and 50% of the disputed tax confirmed by the Order dated 05.04.2024 for the tax period 2018-19 impugned in WP.No.12797 of 2026.

6. In view of the above, cases are remitted back to the second respondent to pass a fresh orders on merits.

WP.Nos.12792 and 12818 of 2026

7. At this age, the learned counsel for the Petitioner in the following Writ Petitions, has made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

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WP.No.12792 of 2026

" May be permit to deposit 50% of the tax with consent."

WP.No.12818 of 2026

" May be permit to deposit 100% of the disputed tax with consent"

8. Recording the above consent, the cases are remitted back to the second Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of disputed tax in WP.No.12792 of 2026 and 100% of disputed tax in WP.No.12818 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.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 dated 12.12.2022 and 25.08.2022 together with requisite documents to substantiate the case by treating the impugned Order dated 12.12.2022 and 25.08.2023 respectively as an addendum to the Show Cause Notices dated 12.12.2022 and 25.08.2022.

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10. In case the Petitioner complies with the above stipulations, the second 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 if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% each 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 second 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.

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

14. The second respondent shall precede to pass consolidated order in so far as the demand confirmed by order dated 24.07.2024 and 08.08.2023 impugned in WP.Nos.12792 and 12818 of 2026

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15. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" May be permit to deposit 50% of the tax with consent"***

16. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax 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.

17. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.01.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 05.04.2024 as an addendum to the Show Cause Notice dated 09.01.2024.

18. In case the Petitioner complies with the above stipulations, the second 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 if any, shall also stand automatically vacated.

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19. 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.

20. In case the Petitioner fails to comply with any of the stipulations, the second 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.

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

22. Accordingly, these Writ Petitions are disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

08-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Vv

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To

1. The Appellate Authority
   The Deputy commissioner (CT)
   Chennai District

2. The Assistant Commissioner ST
   Guindy Assessment Circle, South II Chennai
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C.SARAVANAN J.

Vv

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