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IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 03-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP Nos. 12345, 12349, 12351, 12352, 12354,
12361, 12394, 12407, 12410 of 2026
and
WP Nos.13489, 13491, 13495, 13496, 13499, 13500, 13503, 13506,
13504, 13505, 13511, 13512, 13549, 13550,
13552, 13553, 13554 and 13558 of 2026**

WP.No.12345 of 2026

R.Senthil Kumar … Petitioner

Vs.

1. The State Tax Officer/Group-X,
   Chengalpattu Intelligence Division,
   Station, No.870/2A, 1st Floor,
   Kancheepuram High Road,
   Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
   Chengalpattu Intelligence Division,
   Chengalpattu-603 101.

3. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.6, 2nd Floor, Abhirami Complex,
   Mahalakshmi Nagar, Thimmavaram,
   Kanchipuram Main Road,
   Chengalpattur-603 101.

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4.The Assistant Commissioner
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattur-603 001. … Respondents

WP.No.12349 of 2026

R.Senthil Kumar … Petitioner

Vs.

1. The State Tax Officer/Group-X,
Chengalpattu Intelligence Division,
Station, No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
Chengalpattu Intelligence Division,
Chengalpattu-603 101.

3. The State Tax Officer,
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu,-603 001.

4. Deputy Commissioner (ST),
Chengalpattu Zone,
No.6, 2nd Floor, Abhirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Kanchipuram Main Road,
Chengalpattu-603 101. … Respondents

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WP.No.12351 of 2026

R.Senthil Kumar … Petitioner

Vs.

1. The State Tax Officer/Group-X,
   Chengalpattu Intelligence Division,
   Station, No.870/2A, 1st Floor,
   Kancheepuram High Road,
   Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
   Chengalpattu Intelligence Division,
   Chengalpattu-603 101.

3. The State Tax Officer,
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, 1st Main Road,
   Anna Nagar, Chengalpattu,-603 001.

4. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.6, 2nd Floor, Abhirami Complex,
   Mahalakshmi Nagar, Thimmavaram,
   Kanchipuram Main Road,
   Chengalpattu-603 101. … Respondents

WP.No.12352 of 2026

R.Senthil Kumar … Petitioner

Vs.

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1. The State Tax Officer/Group-X,
   Chengalpattu Intelligence Division,
   Station, No.870/2A, 1st Floor,
   Kancheepuram High Road,
   Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
   Chengalpattu Intelligence Division,
   Chengalpattu-603 101.

3. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.6, 2nd Floor, Abhirami Complex,
   Mahalakshmi Nagar, Thimmavaram,
   Kanchipuram Main Road,
   Chengalpattu-603 101. … Respondents

WP.No.12354 of 2026

R.Senthil Kumar … Petitioner

Vs.

1. The State Tax Officer/Group-X,
   Chengalpattu Intelligence Division,
   Station, No.870/2A, 1st Floor,
   Kancheepuram High Road,
   Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
   Chengalpattu Intelligence Division,
   Chengalpattu-603 101.

3. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.6, 2nd Floor, Abhirami Complex,

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Mahalakshmi Nagar, Thimmavaram,
Kanchipuram Main Road,
Chengalpattu-603 101. … Respondents

WP.No.12361 of 2026

R.Senthil Kumar … Petitioner

Vs.

1. The State Tax Officer/Group-X,
   Chengalpattu Intelligence Division,
   Station, No.870/2A, 1st Floor,
   Kancheepuram High Road,
   Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
   Chengalpattu Intelligence Division,
   Chengalpattu-603 101.

3. The State Tax Officer,
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, 1st Main Road,
   Anna Nagar, Chengalpattu,-603 001.

4. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.6, 2nd Floor, Abhirami Complex,
   Mahalakshmi Nagar, Thimmavaram,
   Kanchipuram Main Road,
   Chengalpattu-603 101. … Respondents

WP.No.12394 of 2026

R.Senthil Kumar … Petitioner

Vs.

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1. The State Tax Officer/Group-X,
   Chengalpattu Intelligence Division,
   Station, No.870/2A, 1st Floor,
   Kancheepuram High Road,
   Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
   Chengalpattu Intelligence Division,
   Chengalpattu-603 101.

3. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.6, 2nd Floor, Abhirami Complex,
   Mahalakshmi Nagar, Thimmavaram,
   Kanchipuram Main Road,
   Chengalpattu-603 101. … Respondents

WP.No.12407 of 2026

R.Senthil Kumar … Petitioner

Vs.

1. The State Tax Officer
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, 1st Main Road,
   Anna Nagar, Chengalpattur-603 001.

2. Deputy Commissioner (ST),
   Chengalpattu Zone,
   No.6, 2nd Floor, Abhirami Complex,
   Mahalakshmi Nagar, Thimmavaram,
   Kanchipuram Main Road,
   Chengalpattu-603 101

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3. The State Tax Officer/Group-X,
Chengalpattu Intelligence Division,
Station, No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattur-603 101.

4. Joint Commissioner (ST)
Chengalpattu Intelligence Division,
Chengalpattu-603 101. … Respondents

WP.No.12410 of 2026

R.Senthil Kumar … Petitioner

Vs.

1. The State Tax Officer/Group-X,
Chengalpattu Intelligence Division,
Station, No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattur-603 101.

2. Joint Commissioner (ST)
Chengalpattu Intelligence Division,
Chengalpattu-603 101.

3. Deputy Commissioner (ST),
Chengalpattu Zone,
No.6, 2nd Floor, Abhirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Kanchipuram Main Road,
Chengalpattu-603 101. … Respondents

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WP.No.12345 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 3rd Respondent herein in Impugned Notice in FORM GST DRC-13 dated 02-01-2026 and consequential property attachment notice in GSTIN 33AIQPS9612N1ZG/2025-26 dated 31.10.2025 passed by the 4th Respondent and quash the same insofar as they relate to the demand order bearing Demand Ids ZD331124016101D, ZD3309253316929, ZD3309253328627, ZD330925333701G, ZD3309253344277, ZD330925218849U, ZD330925200279D and ZD3309251654446.

(prayer has been amended vide order dated 03.08.2026)

WP.No.12349 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st Respondent herein in Impugned order in GSTIN 33AIQPS9612N1ZG/2021-22 dated 25.09.2025 and quash the same.

WP.No.12351 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st Respondent herein in Impugned order passed in GSTIN 33AIQPS9612N1ZG/2020-21 dated 18.09.2025 for the FY 2020-21 and quash the same.

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WP.No.12352 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st Respondent herein in Impugned order in GSTIN 33AIQPS9612N1ZG/2024-25 dated 25.09.2025 and quash the same.

WP.No.12354 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st Respondent herein in Impugned order in GSTIN 33AIQPS9612N1ZG/2019-20 dated 17.09.2025 and quash the same.

WP.No.12361 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st respondent herein in Impugned order in GSTIN 33AIQPS9612N1ZG/2022-23 dated 25.09.2025 and the consequential DRC-07 Passed in Ref. No.ZD3309253328627 dated 25.09.2025 and quash the same.

WP.No.12394 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st Respondent herein in Impugned order in GSTIN 33AIQPS9612N1ZG/ 2018-19 dated 15.09.2025 for the period 2018-19 and quash the same.

WP.No.12407 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for

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issuance of a Writ of Certiorari, call for the records of the 1st respondent herein in Impugned order in GSTIN 33AIQPS9612N1ZG/ 2022-23 dated 05.11.2024 and the consequential DRC-07 in Reference no. ZD331124016101D dated 05.11.2024 for the period 2022-23 and quash the same.

WP.No.12410 of 2026

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the 1st Respondent herein in Impugned order in GSTIN 33AIQPS9612N1ZG/ 2023-24 dated 25.09.2025 for the period 2023-24 and quash the same.

For Petitioner : Ms.G.Vardini Karthick
(in all WPs)

For Respondents : Mr.V.Prashanth Kiran,
Government Advocate
(in all WPs)

COMMON ORDER

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

2. By this Common Order, all the nine Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned

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counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In specific case, as the nature of business carried on by the Petitioner, it is informed that the Petitioner is a Government Contractor who is supplying works contract service to the various Government Department and there is an error of inevitable delay in payments made by the Government and therefore, there has been irregularity on the part of the Petitioner. However, the learned counsel for the Petitioner submits that high demands also has been made by the Respondent.

4. In WP.No.12345 of 2026, the Petitioner has challenged the impugned recovery Notice seeking to recover a sum of Rs.18,19,07,021/- being the arrears of tax confirmed vide 17 Orders passed on various dates as detailed below:

> *"Tvl.R.Senthil Kumar[Ranganathan Senthilkumar), a Proprietorship/Partnership/Pvt with PAN: AIQPS9612N, doing business at No.122/19-V, Vadivel Nagar, JCK Nagar Extention, Chengalpattu, Tnknp-603001 is a registered taxpayer under the jurisdiction of Assistant Commissioner (ST) Chengalpattu Assessment Circle. The taxpayer has outstanding arrears under the TNGST Act, 2017, as detailed below:*

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Demand ID	Date of Order	Period	Pending Demand
ZD3302230411435	10.02.2023	2022-11-01 to 2022-11-30	791122
ZD3306230425997	12.06.2023	2023-04-01 to 2022-04-30	11728187
ZD3304230064290	03.04.2023	2017-07-01 to 2018-03-31	18292
ZD3311230171551	03.11.2023	2017-07-01 to 2018-03-31	97546
ZD330123106537S	23.01.2024	2018-04-01 to 2019-03-31	67458
ZD330624324183P	26.06.2024	2019-04-01 to 2020-03-31	95710
ZD330424204229Q	25.04.2024	2018-04-01 to 2019-03-31	243472
ZD3302250888363	10.02.2025	2020-04-01 to 2021-03-31	1922302
ZD331124016101D	05.11.2024	2022-04-01 to 2023-03-31	5732386
ZD3307252801389	25.07.2025	2020-04-01 to 2021-03-31	195994
ZD3309253316929	25.09.2025	2021-04-01 to 2022-03-31	7139420
ZD3309253328627	25.09.2025	2022-04-01 to 2023-03-31	44846151
ZD330925333701G	25.09.2025	2023-04-01 to 2024-03-31	59278426
ZD3309253344277	25.09.2025	2024-04-01 to 2025-03-31	2631383
ZD330925218849U	18.09.2025	2020-04-01 to 2021-03-31	10668537
ZD330925200279D	17.09.2025	2019-04-01 to 2020-03-31	9619361
ZD3309251654446	15.09.2024	2018-04-01 to 2019-03-31	26831274
		Total	**18,19,07,021**

5. In rest of the Writ Petitions, the Petitioner has challenged the respective impugned Orders passed for the tax period-2018-2019 to 2024-2025 as detailed below:

Amount to be paid as pre condition for denovo adjudication:

WP.No	Period	DRC-01 (DATE)	Assessment Order Date	Reference No.	Tax Demand	Disputed tax per%	Voluntary Payment
12407/26	2022-23	07.06.2024	05.11.2024	ZD331124016101D	46,93,538	50%	23,46,769
12394/26	2018-19	29.03.2025	15.09.2025	ZD3309251654446	84,79,408	25%	21,19,852
12354/26	2019-20	29.03.2025	17.09.2025	ZD330925200279D	32,18,237	25%	8,04,559
12351/26	2021-21	29.03.2025	18.09.2025	ZD330925218849U	37,99,842	25%	9,49,961
12349/26	2021-22	29.03.2025	25.09.2025	ZD3309253316929	27,11,614	25%	6,77,904
12361/26	2022-23	29.03.2025	25.09.2025	ZD33092523328627	1,83,50,537	25%	45,87,634
12410/26	2023-24	29.03.2025	25.09.2025	ZD330925233701G	2,62,31,436	25%	65,57,859
12352/26	2024-25	29.03.2025	25.09.2025	ZD33092523344277	12,18,231	25%	3,04,588
	TOTAL						1,83,49,126

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6. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on **16.03.2026**.

7.The learned counsel for the Petitioner in W.P.Nos.12345, 12549, 12351, 12352, 12361, 12394 and 12410 of 2026 submits that the petitioner is willing to pre-deposit 25% of the disputed tax and has also made an endorsement to that effect in the Court Bundle, which reads as under:-

> *"I am the counsel for petitioner. I accept 25%. Ready to pay the amount."*

8.Insofar as W.P.No.12354 of 2026 is concerned, he submits that the petitioner undertakes to pre-deposit 25% of the disputed tax as stated below:-

> *"I am the learned counsel. I undertake to pay the below amount as mentioned in the chart 25% accepted and ready pay."*

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9.Insofar as W.P.No.12407 of 2026 is concerned, he submits that the petitioner undertakes to pre-deposit 50% of the disputed tax as stated below:-

> *"I am counsel for the petitioner. I accepted 50% and ready to pay the amount."*

10. Recording the above consent, the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing the amounts in cash as undertaken by them in the chart dated 15.07.2026, which is scanned herein below, within a period of 30 days from the date of receipt of a copy of this order.

S No.	WP No.	Period	Order date	Demand ID	Tax demand	Disputed tax per%	Voluntary payment
1.	12407/26	2022-23	05.11.2024	ZD331124016101D	46,93,538	50%	23,46,769
2.	12394/26	2018-19	15.09.2025	ZD3309251654446	84,79,408	25%	21,19,852
3.	12354/26	2019-20	17.09.2025	ZD330925200279D	32,18,237	25%	8,04,559
4.	12351/26	2020-21	18.09.2025	ZD3309252188 49U	37,99,842	25%	9,49,961
5.	12349/26	2021-22	25.09.2025	ZD3309253316929	27,11,614	25%	6,77,904
6.	12361/26	2022-23	25.09.2025	ZD3309253328627	1,83,50,537	25%	45,87,634
7.	12410/26	2023-24	25.09.2025	ZD330925333701G	2,62,31,436	25%	65,57,859
8.	12352/26	2024-25	25.09.2025	ZD3309253344277	12,18,231	25%	3,04,558
			TOTAL				1,83,49,096

Status

Demand ID	Date of Order	Period	Pending Demand
ZD3302230411435	10-02-2023	2022-11-01 to 2022-11-30	791122
ZD3306230425997	12-06-2023	2023-04-01 to 2023-04-30	11728187
ZD3304230064290	03-04-2023	2017-07-01 to 2018-03-31	18292
ZD3311230171551	03-11-2023	2017-07-01 to 2018-03-31	97546
ZD3301241065375	23-01-2024	2018-04-01 to 2019-03-31	67458
ZD3306243241 83P	26-06-2024	2019-04-01 to 2020-03-31	95710
ZD3304242042290	25-04-2024	2018-04-01 to 2019-03-31	243472
ZD3302250888363	10-02-2025	2020-04-01 to 2021-03-31	1922302
ZD331124016101D	05-11-2024	2022-04-01 to 2023-03-31	5732386
ZD3307252801389	25-07-2025	2020-04-01 to 2021-03-31	195994
ZD3309253316929	25-09-2025	2021-04-01 to 2022-03-31	7139420
ZD3309253328627	25-09-2025	2022-04-01 to 2023-03-31	44846151
ZD330925333701G	25-09-2025	2023-04-01 to 2024-03-31	59278426
ZD3309253344277	25-09-2025	2024-04-01 to 2025-01-31	2631383
ZD3309252188 49U	18-09-2025	2020-04-01 to 2021-03-31	10668537
ZD330925200279D	17-09-2025	2019-04-01 to 2020-03-31	9619361
ZD3309251654446	15-09-2025	2018-04-01 to 2019-03-31	26831274

11. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 together with requisite

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documents to substantiate the case by treating the impugned Assessment Orders as an addendum to the respective Show Cause Notices.

12.Needless to state, any amount recovered from the petitioner/paid by the petitioner shall be adjusted towards the aforesaid pre-deposit of 10% as ordered above. This will be however subject to verification by the respondent.

13.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 if any, shall also stand automatically vacated.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the amount 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.

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15. 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.

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

17. Apart from the rest of the nine demands, the learned Counsel for the Petitioner submits that in so far as the demand confirmed vide Assessment Order dated 12.06.2023 for the tax period 2023-24. The Petitioner has filed an application for rectification on 18.02.2026 and similarly for the tax period period 2020-21 against the Assessment Order dated 10.02.2025. The Petitioner has filed an application for the rectification on 21.04.2026 which are pending for adjudication till date.

18. The learned counsel for the Petitioner submits that the Petitioner is undertaking to deposit the entire disputed tax interest in penalty confirmed in the table below-:

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WP.Nos	Period	Order Date	Reference No.	Tax Demand	Status
	2017-18	03.04.2026	ZD3304230064290	0	Interest of Rs.18,292/- Ready to Pay
	2018-19	23.01.2024	ZD330124106537S	55,022	Tax Demand adjusted by dept through ECL. Interest and penalty totalling Rs.67,458/- Ready to Pay
	2017-18	03.11.2023	ZD3311230171551	53,242	Tax Demand adjusted by dept through ECL. Interest and penalty totalling Rs.73,090/- Ready to Pay
	2018-19	25.04.2024	ZD330424204229Q	2,42,516	Tax Demand adjusted by dept through ECL. Interest and penalty totalling Rs.2,43,472/- Ready to Pay
	2019-20	26.06.2024	ZD330624324183P	1,00,472	Tax Demand adjusted by dept through ECL. Interest and penalty totalling Rs.95,710/- Ready to Pay
	2020-21	25.07.2025	ZD3307252801389	0	Vide Rectification Order dated 06.03.2026 late fee was dropped. Penalty of Rs.25,000/- Ready to Pay

19. The amounts undertaken by the petitioner in the above table shall be paid without any challenge.

20. This writ petition stands disposed of with the above directions. No costs. Connected Writ Miscellaneous Petitions are closed.

03.08.2026

Neutral Citation : Yes / No
mm

To

1. The State Tax Officer/Group-X,
Chengalpattu Intelligence Division,
Station, No.870/2A, 1st Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattur-603 101.

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2. Joint Commissioner (ST)
Chengalpattu Intelligence Division,
Chengalpattu-603 101.

3. Deputy Commissioner (ST),
Chengalpattu Zone,
No.6, 2nd Floor, Abhirami Complex,
Mahalakshmi Nagar, Thimmavaram,
Kanchipuram Main Road,
Chengalpattur-603 101.

4.The Assistant Commissioner
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattur-603 001.

5. The State Tax Officer,
Chengalpattu Assessment Circle,
No.16A, 1st Floor, 1st Main Road,
Anna Nagar, Chengalpattu,-603 001.

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C.SARAVANAN, J.

vv/mm

**WP Nos. 12345, 12349, 12351, 12352, 12354,
12361, 12394, 12407, 12410 of 2026**

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