

W.P.Nos.1924 and 1929 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1924 and 1929 of 2026

and

W.M.P.Nos.2025, 2026, 2028 and 2029 of 2026

Tvl.Align Team Solutions Pvt Ltd,
Represented by its Director
Mr.Eswaran.

... Petitioner in both W.Ps.

Vs.

The Deputy State Tax Officer,
Pondi Bazaar Assessment Circle,
No.46, 2nd Floor, Mylapore Taluk Office,
Greenways Road, Chennai,
Tamil Nadu – 600 028.

... Respondent in both W.Ps.

Prayer in W.P.No.1924 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 in GSTIN No.33AAKCA3492R1Z2/2019-20 on the files of the Respondent and quash the impugned order dated 20.08.2024 with the reference No.ZD330824172064H for the FY 2019-20 as arbitrary, without jurisdiction.

Prayer in W.P.No.1929 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records in GSTIN No.33AAKCA3492R1Z2/2019-20 on the files



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of the Respondent and quash the impugned order dated 03.08.2024 with the reference No.ZD330824024467C for the FY 2019-20 and further direct the Respondent to pass orders afresh after giving an opportunity of hearing to the Petitioner.

For Petitioner : Mr.S.Ramamurthy
(in both W.Ps)

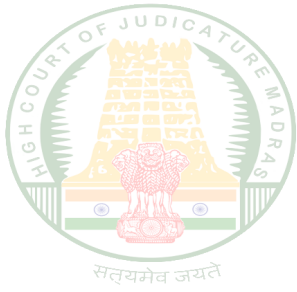
For Respondent : Mr.TNC.Kaushik
(in both W.Ps) Additional Government Pleader

COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. By this common order, both 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 Additional Government Pleader for the Respondent.

3. In W.P.No.1929 of 2026, the Petitioner has challenged the impugned order dated 03.08.2024.



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4. In W.P.No.1924 of 2026, the Petitioner has challenged the impugned Order dated 20.08.2024.

5. The first mentioned order has been passed by the Respondent in person. Both the impugned orders are passed by the same Officer viz., the Respondent herein.

6. The impugned orders *prima facie* indicates that there is a overlap in so far as the demand confirmed vide order dated 20.08.2024 impugned in W.P.No.1924 of 2026.

7. The fact remains that the Petitioner has not responded to the respective Notices that preceded the impugned order and has thus suffered the respective impugned orders.

8. Considering the fact that there is a overlap and the demand has been confirmed on account of mis-match between the Input Tax Credit in GSTR 2A and GSTR 3B in the respective orders.



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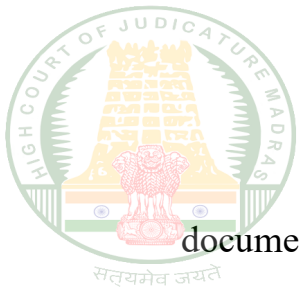
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9. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% each of the disputed tax as a condition for *denovo* adjudication.

10. 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.

11. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% each of the disputed tax confirmed vide 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.

12. 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 respective impugned Orders as an addendum to the respective Show Cause Notices.

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 shall also stand automatically vacated.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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 respective impugned Orders.

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.



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

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

21.01.2026

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer,
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No.46, 2nd Floor, Mylapore Taluk Office,
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