

W.P.(MD) No.26480 of 2024

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 20.07.2026

CORAM

THE HON'BLE MR.JUSTICE C.SARAVANAN

W.P.(MD)No.26480 of 2024

and

W.M.P.(MD)Nos.22430 & 22431 of 2024 and 6420 of 2025

M/s.Balaji Constructions
Rep. by Partner Vengadesan,
S/o.Rajalingaraja,
216/220, Peria Suraikkai Street,
Rajapalayam, Virudhunagar District.

... Petitioner

Vs.

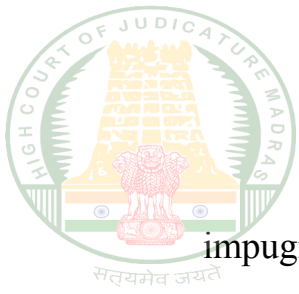
1.The Assistant Commissioner (State Taxes),
Rajapalayam 1 Assessment Circle,
Integrated Commercial Taxes Building,
Union Office Opposite, Tenkasi Main Road,
Rajapalayam - 17.

2.The Executive Engineer,
Department of Water Resources,
Meal Vaiparu Vadinilak Kottam,
Rajapalayam.

3.M/s.Balaji Constructions,
Plot No.15, Karunakaran Ilam,
Kalai Nagar, 3rd Cross Street,
Kalai Nagar, Madurai.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India,
for issuance of a Writ of Certiorari to call for the records pertaining to the



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impugned orders passed by the first respondent vide his Reference No.ZD330124078555F and ZD3301240789086 dated 19.01.2024 and quash the same as illegal.

For Petitioner : Mr.M.Iniyavan

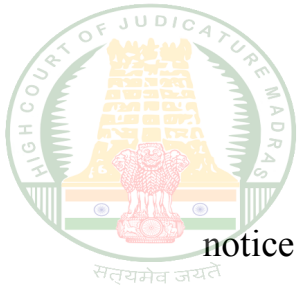
For R1 and R2 : Mr.R.Parthiban
Government Standing Counsel

ORDER

In this Writ Petition, the petitioner has challenged the impugned intimation in Form GST DRC-01A dated 19.01.2024 issued under Section 73(5) of the respective GST enactments.

2. It is the specific case of the petitioner that the said intimation was erroneously issued to the petitioner instead of the third respondent, since both the petitioner and the third respondent carry on business under the common name, M/s.Balaji Constructions.

3. The learned Standing Counsel appearing for the respondents 1 and 2 would submit that, subsequent to the issuance of the impugned intimation, a show cause notice in Form GST DRC-01 was also issued, which culminated in an Assessment Order dated 29.04.2024. It is further submitted that the petitioner has not brought the said development to the



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notice of this Court. According to the learned Standing Counsel, the impugned intimation in Form GST DRC-01A has merged with, and stands subsumed in, the subsequent proceedings initiated by the issuance of Form GST DRC-01, culminating in the Assessment Order dated 29.04.2024.

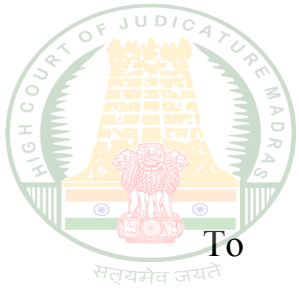
4. Having considered the above submissions, this Court finds no merit in the present Writ Petition. However, liberty is granted to the petitioner to institute a fresh Writ Petition challenging the Assessment Order dated 29.04.2024, if so advised.

5. The learned Standing Counsel appearing for the respondents 1 and 2 further submits that a copy of the aforesaid Assessment Order shall be communicated to the petitioner.

6. Accordingly, the Writ Petition stands dismissed with the above liberty. There shall be no order as to costs. Consequently, the connected Miscellaneous Petitions are closed.

NCC : Yes / No
smn2

20.07.2026



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C.SARAVANAN, J.

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