IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.18767 and 18772 of 2025
and
W.M.P.No.21008, 21011, 21015 and 21017 of 2025

M/s.Kumar and Kumar Engineers Builders,
Rep by its Proprietor
Shanmugasundaram Saravanakumar ... Petitioner in both W.Ps.

Vs.

1.The State Tax Officer – 07 (Inspection),
Office of the Joint Commissioner (State Tax),
Intelligence,
Integrated CT buildings, Coimbatore:624 618.

2.The State Tax Officer (Int.)
Review, Coimbatore. ... Respondents in both W.Ps.

Prayer in W.P.No.18767 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned assessment order in Ref.No.ZD3309241853842 dated 27.09.2024 for the Financial Year 2018 – 2019 under Section 74 of the CGST/TNGST Act, 2017 uploaded along with DRC – 07 from the files of the first respondent herein, quash the same.

Prayer in W.P.No.18772 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned assessment order in Ref.No.ZD330924185530B dated 27.09.2024 for the Financial Year 2019 – 2020 under Section 74 of the CGST/TNGST Act, 2017 uploaded along with DRC – 07 passed by the first respondent herein, quash the same.

For Petitioner (in both W.Ps)	:	M/s.Aparna Nandakumar
For Respondents (in both W.Ps)	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

The Petitioner had filed about 12 Writ Petitions out of which 4 orders came to be disposed of by separate orders on 22.05.2025 in W.P.Nos.18773, 18761, 18795 and 18782 of 2025 and 6 orders came to be dismissed as withdrawn by separate orders on 22.05.2025 in W.P.Nos.18762, 18769, 18777, 18768, 18791 and 18784 of 2025. Some of the Writ Petitions were disposed of and some of the Writ Petitions were dismissed as withdrawn pursue to alternate remedy.

2. In these Writ Petitions, the Petitioner has challenged the respective orders both dated 27.09.2024. These orders have been passed under Section 74 of the respective GST enactments.

3. The learned counsel for the Petitioner would submit that although the Petitioner had replied to the Show Cause Notices which preceded the impugned orders. The reply of the Petitioner has not been considered properly. Hence, prays for remand the orders.

4. The learned counsel for the Petitioner would further submit that the Petitioner is willing to pre-deposit, amount as was ordered in the above mentioned Writ Petitions which came to be disposed on 22.05.2025.

5. Recording the above submissions made by the learned counsel for the Petitioner, the impugned orders are quashed and the cases are remitted back to the concerned Respondents subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 14.06.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 27.09.2024 as an addendum to the Show Cause Notice dated 14.06.2024.

7. In case the Petitioner complies with the above stipulations, the concerned 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 raised/vacated.

8. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

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

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

06.11.2025

Neutral Citation : Yes / No

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To:

The State Tax Officer – 1, Review
Chengalpattu Intelligence Division
Station: No.870/2A, 1st Floor,
Kanchipuram High Road,
Thimmavaram Post, Chengalpattu – 603 101.

C.SARAVANAN, J.

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