IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2025

CORAM
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.24409 & 24411 of 2025
and
WMP.Nos.27476 & 27482 of 2025

Miss.G.Anandhi
Proprietor
Tvl.JLG Conscom
No.12, TTK Nagar, Irumbuliyur
West Tambaram,
Chennai 600 045. ...Petitioner in both W.Ps.

Vs.

1.State Tax Officer(ST)
Chengalpattu Intelligence Division
No.870/2A, 2nd Floor, Kancheepuram
High Road, Thimmavaram
Chengalpattu 603 101.

2.Deputy Commissioner (ST) (FAC)
Tambaram Zone, Commercial Tax
Department, 4th Floor, Room No.422
PAPJM Building, No.1, Greams Road
Chennai – 600 006. ...Respondents in both W.Ps.

Prayer in W.P.No.24409 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned Order bearing Reference No. ZD330125097985Z dated 11/01/2025 with the proceedings attached thereto bearing GSTIN:33AJAPA3616R1ZC/2020-21 dated 09/01/2025, passed by the First Respondent and consequential issuance of Form DRC-13 bearing Reference GSTIN: 33AJAPA3616R1ZC/DCT03/Active/dated 10/06/2025 issued by the Second Respondent, quash the same.

Prayer in W.P.No.24411 of 2025: Writ Petition filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari, calling for the records relating to the impugned Order bearing Reference No. ZD330125098227E dated 11/01/2025 with the proceedings attached thereto bearing GSTIN:33AJAPA3616R1ZC/2022-23 dated 09/01/2025, passed by the First Respondent and consequential issuance of Form DRC-13 bearing Reference GSTIN: 33AJAPA3616R1ZC/DCT03/Active/dated 10/06/2025 issued by the Second Respondent, quash the same.

For Petitioner in both W.Ps.	: M/s.T.R.Ramesh
For Respondent in both W.Ps.	: Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

By the common order, both these Writ Petitions are being disposed of.

2. In these Writ Petitions, the petitioner has challenged the respective assessment orders dated 11.01.2025 for the respective tax periods 2020-2021 and 2022-23 passed by the 1st respondent and recovery notice in Form DRC-13 both dated 10.06.2025 issued by the 2nd respondent for the aforesaid tax periods.

3. The case of the petitioner is that the impugned orders have been passed contrary to mandate under Section 74 of the respective GST enactments and without properly considering the reply of the petitioner to the show cause notice in DRC-01 dated 22.06.2024 for both the aforesaid tax period.

4. The learned counsel for the petitioner would submit that the cases are to be remitted back and further submits that the petitioner shall

be subjected to such terms which has been followed under similar circumstances.

5. On the other hand, the learned counsel for the respondent would submit that the impugned order is the detailed order however, the petitioner failed to furnish the required documents and thus suffered the impugned assessment orders. Therefore, it is submitted that the matters cannot be remitted back to the first respondent.

6. Have considered the submissions made by the learned counsel for the petitioner and learned counsel for the respondent.

7. Following the consistent view taken under similar circumstances and considering the fact that the Writ Petitions were filed on 30.06.2025 against the impugned orders dated 11.01.2025 in respect of which the condonable period of limitation to file statutory appeals expired on 10.05.2025, this Court is inclined to remit back the cases to the first respondent to pass a fresh order, preceded the impugned orders subject to the petitioner depositing 10% of the disputed tax demanded under each of the impugned orders in cash 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.

8. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 22.06.2024 issued for the respective tax periods together with requisite documents to substantiate the case by treating the impugned Orders dated 11.01.2025 as an addendum to the Show Cause Notices dated 22.06.2024.

9. In case the Petitioner complies with the above stipulations, the 1st 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, if any, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the petitioner is not in arrears of any amount barring the amount demanded under the impugned Orders.

11. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petitions were dismissed *in limine* today.

12. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

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

05.11.2025

Index : Yes/No
Speaking order : Yes/No
Neutral Case Citation : Yes/No
dna

To

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