IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.09.2025

CORAM :

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.Nos.34955 & 34968 of 2025
and
WMP.Nos.39113, 39115, 39119 & 39120 of 2025

M/s.MKS Construction Private Limited,
Represented by its Director,
Santhosh Chandrasekaran,
Having Office at:
Plot No.19, Purshottam Nagar,
4th Cross Street, Hastinapuram,
Chennai -43. ... Petitioner in both petitions

Vs

The State Tax Officer Group -II,
Office of the Joint Officer Commissioner (ST),
Intelligence – I, Chennai.
No.1, PAPJM Builings, Greams Road,
Thousand Lights, Chennai – 600 006. ... Respondent in both petitions

Prayer in W.P.No.34955 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent relating to impugned order dated 04.07.2024 in GSTN33AAGCM0870P1Z6/2023-24 or the Financial Year 2023-2024 came to be passed by the respondent per the provisions of U/s. 73 of the GST Act, directing “petitioner to pay arrears of interest and penalty for the Financial Year 2023 to 2024 of Rs.3,65,679.00/- (CGST and SGST interest and Penalty) and subsequently not granting the petitioner leave to appeal against the impugned order dated 04.07.2024, and in addition to payments were made under protest during the assessment proceedings it has to be treated as Not-applicable and quash the same as illegal, arbitrary and in violation of principle of natural justice.

Prayer in W.P.No.34968 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent relating to impugned order dated 02.07.2024 in GSTN33AAGCM0870P1Z6/2022-23 or the Financial Year 2022-2034 came to be passed by the respondent per the provisions of U/s. 73 of the GST Act, directing “petitioner to pay arrears of interest and penalty for the Financial Year 2022 to 2023 of Rs.9,08,288.76/- (CGST and SGST interest and Penalty) and subsequently not granting the petitioner leave to appeal against the impugned order dated 02.07.2024, and in addition to payments were made under protest during the assessment proceedings it has to be treated as Not-applicable and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner in both petitions	:	Mr.Kumarpal Chopra
For Respondent in both petitions	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

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

2. In these petitions, the petitioner challenged the impugned order passed by the Respondent as detailed below. By the impugned orders, the demand proposed in DRC-01 as detailed below have been confirmed.

S.No.	*Writ Petitions*	*Tax Period*	*DRC-01*	*Impugned Order*
1	WP.No.34968/2025	2022-2023	07.05.2024	02.07.2024
2	WP.No.34955/2025	2023-2024	07.05.2024	04.07.2024

3. The specific case of the petitioner is that the petitioner had responded to the above notice in DRC 01 dated 07.05.2024 issued for the respective tax period. The respondent has passed the impugned order, without taking note of the same. It is submitted that the petitioner also appeared on all the dates fixed for the personal hearings which is recorded in the impugned order. However, submission of the petitioner have not been taken note of. It is further submitted that there is manifest violation of Principles of Natural Justice. It is therefore submitted that the impugned to be quashed. That apart, it is submitted that the allegations against the petitioner was that the petitioner had purchased the goods from non-existing dealer *viz.*, M/s. Power Enterprises, whose registration was cancelled on 01.01.2024 with

retrospective effect from 20.12.2022 and therefore, the petitioner cannot be found fault with on account of the post facto cancellation of the registration of supplier on 01.01.2024 with retrospective effect from 20.12.2022. That apart, it is submitted that the petitioner has also paid the amount approximately a sum of Rs.40,00,000/- through Bank, which is a part of tax demanded on 13.02.2024. Therefore, he prays for quashing of the demand.

4. The learned counsel for the respondent, on the other hand, would submit that the copies of the reply kept along with the typed set, has not been uploaded. Therefore, the officers concerned is not expected to pass orders based on the manual copy, unless, such manual copy was acknowledged by the officers concerned. It is further submitted that the respondent has not kept copy of the acknowledgement upholding of the reply to the respondents.

5. The learned counsel for the petitioner, on the other hand, draw attention to acknowledgement under DRC-01A part B dated 19.03.2024, wherein the petitioner's reply has been annexed in defence.

6. I have heard the arguments of the learned counsel for the

petitioner and the learned counsel for the respondent.

7. There is no dispute that the petitioner has not filed a reply to show cause notice in DRC-01 dated 07.05.2024. What has been filed is a reply to notice in DRC-01A dated 19.03.2024. The notice in DRC-01 is dated 07.05.2024. It is after 19.03.2024.

8. Be that as it may, considering the fact that the petitioner claims that a sum of Rs,40,00,000/- had been paid and willing to substantiate the case afresh, the impugned order is quashed, subject to petitioner depositing 25% of the disputed tax in respect of the demand covered by the impugned order.

9. The amount of Rs.40,00,000/- which is said to have been paid on 13.02.2024 shall be adjusted for the purpose of aforesaid pre-deposit of 25% of disputed tax, subject to verification by the respondent.

10. Subject to petitioner complying with the above stipulation, the respondent shall pass a fresh de nova order on merits, after hearing the petitioner, within a period of 30 days from the date of receipt of a copy of this

order.

11. All the issues are left open to canvass before the respondent. The petitioner shall cooperate with the respondent, failing which, the respondent is at liberty to re-confirm the demand confirmed vide impugned order.

12. With the above directions, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

17.09.2025

dh
Index: Yes/No
Internet: Yes/No

To
The State Tax Officer Group -II,
Office of the Joint Officer Commissioner (ST),
Intelligence – I, Chennai.
No.1, PAPJM Builings, Greams Road,
Thousand Lights, Chennai – 600 006.

C.SARAVANAN.J.,

dh

W.P.Nos.34955 & 34968 of 2025

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