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WP Nos. 35083 & 35088 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-09-2025

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THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 35083 & 35088 of 2025

and

W.M.P.Nos. 39266, 39268, 39272 & 39275 of 2025

1. M/s.Selva Vinayagar Constructions,
Represented by its Partner, Mr E.Viswalingam
Having its Office at, 1/7, Seevaram First Street,
Perungudi, Chennai 600 096.

Petitioner in both petitions

Vs

1. The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
2nd Floor, Room No. 218,
The Integrated Building For Commercial Tax &
Registration Department, (South Tower),
Nandanam, Chennai 600 035.

2.Indian Bank
Kotturpuram Branch,
Represented by its Branch Manager,
3, Vellaiyan Street, Kotturpuram,
Chennai 600 085.

Respondents in both petitions



Prayer in W.P.No.35083 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, calling for the records pertaining to the Impugned Order in Form GST DRC-07 dated 10.02.2025 passed by the 1st Respondent in Reference No. ZD330225089236E and quash the same.

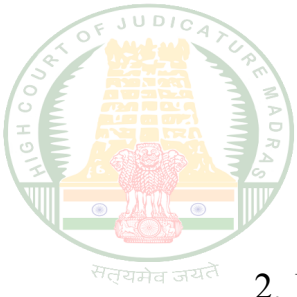
Prayer in W.P.No.35088 of 2025:- Writ Petition filed under Article 226 of the Constitution of India, seeking issuance of writ of certiorarified mandamus, calling for the records pertaining to the impugned communication dated 19.06.2025 of the 1st Respondent in GST/TVR/APR/260/2024 and quash the same.

For Petitioner(s): Mr.Madan G.
in both petitions

For Respondent: Mrs.Amirtha Poonkodi Dinakaran
in both petitions Government Advocate

COMMON ORDER

By this Common Order, both these Writ Petitions are being disposed of. These Writ Petitions are taken up for final disposal at the stage of admission after hearing the learned counsel for the petitioner and Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate, who takes notice at the admission stage and made submissions on behalf of the respondent.



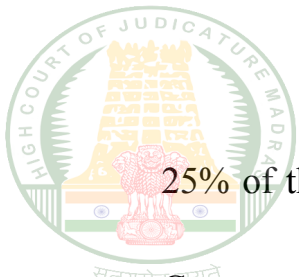
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2. In W.P.No.35083 of 2025, the Petitioner has challenged the impugned order dated 10.02.2025 which was preceded by a Show Cause Notice in DRC-01 dated 25.11.2024 for the tax period between April 2020-March 2021.

3. In W.P.No.35088 of 2025, the Petitioner has challenged the impugned Notice for recovery dated 19.06.2025 in Ref.No.GST/TVR/APR/260/2024 wherein, the demand confirmed vide Assessment Order dated 10.02.2025 impugned in W.P.No.35083 of 2025 is sought to be recovered.

4. Reading of the impugned order dated 10.02.2025 indicates that the Petitioner had not participated in the assessment proceedings by filing a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 nor appeared for the personal hearing fixed.

5. The consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, subject to the petitioner depositing



25% of the disputed tax. There are no other extenuating circumstances for this

Court to take a contra view in this case.

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6. Considering the same, the case is remitted back to the 1st respondent.

There shall be a direction to the petitioner to deposit 25% of the disputed tax in cash within a period of 30 days from the date of receipt of copy of this order.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned order dated 10.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024 within a period of 30 days from the date of receipt of copy of this order.

8. The respondent shall proceed to pass a fresh order on merits subject to the Petitioner complying with the stipulated conditions. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondent is at



liberty to proceed against the Petitioner with the recovery proceedings, which

has been already initiated vide impugned communication in GST DRC-13 dated

1906.2025 as if this Writ Petition was dismissed *in limine* today.

9. Accordingly, these Writ Petitions are disposed of. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17-09-2025

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Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



To
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C.SARAVANAN J.

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