IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.09.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.35729 of 2025
and
W.M.P.Nos.39990 & 39992 of 2025

M/s. Sree Venkateswara Road Construction Private Ltd.,
Rep. by its Managing Director,
Mr.Vedasalam Venkatesan,
10, Jayaram Street, Chengalpattu – 603001. ... Petitioner

Vs.

1. The Commercial Tax Officer,
   Office of the Assistant Commissioner (ST)
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, First Main Road,
   Anna Nagar, Chengalpattu – 603001.

2. The Additional Commissioner of GST & Central Excise,
   Chennai Outer (Central) GST Commissionerate,
   Newry Towers, No.2054, I Block, II Avenue,
   12th Main Road, Anna Nagar, Chennai – 600 040. ... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records pertaining to the Impugned Order in Original No.15/2024 GST (ADC) dated 28.03.2024 issued by the 2nd respondent and Impugned Order in GST DRC-01 under reference

No.ZD330625108361R dated 11.06.2025 issued by the 1st respondent and quash the same.

For Petitioner : Mr.C.Bosco

For R1 : Mr.V.Prashanth Kiran
Government Advocate

For R2 : Mr.R.P.Pragadish
Senior Standing Counsel

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for R1. Mr.R.P.Pragadish, learned Senior Standing Counsel, takes notice for R2.

2. Heard the learned counsel for the petitioner, learned Government Advocate for R1 and learned Senior Standing Counsel for R2.

3. In this Writ Petition, the petitioner has challenged the impugned Order-in-Original No.15/2024-GST(ADC) dated 28.03.2024 passed by the 2nd respondent and Show Cause Notice in Form GST DRC-01 dated 11.06.2025 issued by the 1st respondent.

4. The impugned Order-in-Original No.15/2024-GST(ADC) dated

28.03.2024 has been passed pursuant to a Show Cause Notice No.144/2022-HPU dated 07.10.2022.

5. The petitioner has already filed an appeal against the aforesaid Order-in-Original No.15/2024-GST(ADC) dated 28.03.2024, under Section 107 of the respective GST enactments, before the Commissioner of GST & Central Excise (Appeals-II), Chennai, and the same is pending for adjudication.

6. The learned counsel for the petitioner would submit that the dispute arose only on account of a mismatch between the tax amount reflected in GSTR-7 and the monthly returns filed by the petitioner in GSTR1/GSTR 3B for the tax period 2018-2019.

7. It is submitted that in respect of the demand confirmed by the Order-in-Original No.15/2024-GST(ADC) dated 28.03.2024, the 1st respondent has now issued a Show Cause Notice in Form GST DRC-01 dated 11.06.2025.

8. It is further submitted that there is no scope for proceeding with the second Show Cause Notice, as already demand stands confirmed by the impugned Order-in-Original No.15/2024-GST(ADC) dated 28.03.2024,

pursuant to the Show Cause Notice No.144/2022-HPU dated 07.10.2022.

9. It is also submitted that there cannot be any basis for proceeding further with the impugned Show Cause Notice dated 11.06.2025, as already a composite order has been passed by the 2nd respondent for the aforesaid tax period.

10. The learned Government Advocate appearing for R1 would submit that, the petitioner has replied to the notice on 17.04.2025, which has been uploaded in portal on 22.09.2025. He would further submit that, the issue now stands covered by the decision of the Hon'ble Supreme Court in ***M/S Armour Security (India) Pvt Ltd v. Commissioner, CGST, Delhi East Commissionerate & Anr.*** *[Special Leave Petition (C) No. 6092 of 2025 dated 14.08.2025].*

11. The learned Government Advocate, specifically, drawn the attention of the Court to sub clause iv, ix and x in Paragraph No.96 of the aforesaid decision, which reads as under:

" iv. Parallel proceedings should not be initiated by other

tax administration when one of the tax administrations has already initiated intelligence-based enforcement action.

...

ix. Where the proceedings concern distinct infractions, the same would not constitute a "same subject matter" even if the tax liability, deficiency, or obligation is same or similar, and the bar under Section 6(2)(b) would not be attracted.

x. The twofold test for determining whether a subject matter is "same" entails, first, determining if an authority has already proceeded on an identical liability of tax or alleged offence by the assessee on the same facts, and secondly, if the demand or relief sought is identical.

12. On perusal of the above decision, it is clear that parallel proceedings cannot be initiated by one tax administration when another tax administration has already commenced action. Further, the court held that where the proceedings concern distinct infractions, the same would not constitute a "same subject matter" even if the tax liability, deficiency, or obligation is same or similar, and the bar under Section 6(2)(b) would not be attracted.

13. It was held that the twofold test for determining whether a subject matter is "same" entails, first, determining if an authority has already proceeded on an identical liability of tax or alleged offence by the assessee on the same facts, and secondly, if the demand or relief sought is identical.

14. Considering the same, I do not find any reason for admitting this writ petition and therefore, I am inclined to dispose of the writ petition by directing the petitioner to substantiate the case in the light of the decision of the Hon'ble Supreme Court in ***M/S Armour Security (India) Pvt Ltd v. Commissioner, CGST, Delhi East Commissionerate & Anr. [Special Leave Petition (C) No. 6092 of 2025, dated 14.08.2025]*** in Paragraph No.96.

15. If desired, the petitioner may also file a detailed reply to the Show Cause Notice dated 11.06.2025. If such a reply is filed, the respondents shall consider the same and pass appropriate orders on merits and in accordance with the law.

16. With this direction, this Writ Petition stands disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

25.09.2025

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Neutral Citation : Yes / No

To

1. The Commercial Tax Officer,
   Office of the Assistant Commissioner (ST)
   Chengalpattu Assessment Circle,
   No.16A, 1st Floor, First Main Road,
   Anna Nagar, Chengalpattu – 603001.

2. The Additional Commissioner of GST & Central Excise,
   Chennai Outer (Central) GST Commissionerate,
   Newry Towers, No.2054, I Block, II Avenue,
   12th Main Road, Anna Nagar, Chennai – 600 040.

C.SARAVANAN, J.

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