IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 37047 and 37055 of 2025
and
W.M.P. Nos. 41442, 41444, 41452 & 41454 of 2025

Tvl. Contractor & ARM Agencies,
Represented by Mani Ramasamy ... Petitioner in both WPs

Vs.

1.The Deputy State Tax Officer I,
Omalur Assessment Circle,
Omalur. ... Respondent in W.P.No. 37047/2025

1.The Joint Commissioner (Sales Tax)
(Intelligence) Salem,
Commercial Taxes Building,
Hasthampatti, Salem – 636 007. ... Respondent in W.P.No. 37055/2025

2.The Deputy State Tax Officer,
Office of the Assistant Commissioner (ST),
Omalur Assessment Circle, Omalur. ... Respondent in both Wps

Prayer in W.P.No.37047 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned orders viz., order dated 30.08.2024 in GSTIN No.33AFBPM5767L1Z4/2019-20 of the respondent and the notice dated 08.08.2025 in Ref. GST No.33AFBPM5767L1Z4 of the respondent and quash the same.

Prayer in W.P.No.37055 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned orders viz., order dated 12.09.2024 in GSTIN No.33AFBPM5767L1Z4/2020-21 of the 1st respondent and the notice dated 08.08.2025 in Ref. GST No.33AFBPM5767L1Z4 of the 2nd respondent and quash the same.

For Petitioner (in both WPs)	:	Mrs. A.L. Gandhimathi, Senior Counsel for Mr. L. Palani Muthu
For Respondents (in both WPs)	:	Mr. V. Prashanth Kiran, Government Advocate

COMMON ORDER

Both these Writ Petitions are being disposed of by way of this common order at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate who takes notice on behalf of the Respondents.

2. In these Writ Petitions, the Petitioner has challenged the orders passed under Section 73 and Section 74 of the respective GST Enactments for the tax period 2019-20 and 2020-21.

3. The case of the Petitioner is that there was an inspection on 10.05.2023 pursuant to which, a notice in DRC-01A and DRC-01 have been issued, as follows: -

Tax Period	***2020-21***	***2019-20***
DRC-01A	***15.02.2024***	**-**
DRC-01	**06.06.2024**	**24.05.2024**

4. The specific case of the Petitioner is that the business carried on by the Petitioner was sold as a going concern to one Anandhakumar, who has since obtained a separate GST registration on 27.09.2021 vide Registration No.33BLWPA1669KIZQ.

5. It is submitted that the Petitioner assumed that after October 2020, all rights and liabilities was to be on the said transferee of the business namely, the said Anandhakumar.

6. It is submitted that the Petitioner had also filed an application for cancellation of the registration after the inspection and that the registration was also cancelled on **26.06.2024** with effect from **18.09.2023**. It is further submitted that the Petitioner was unaware of the notices issued in DRC-01 and DRC-01A, although, the impugned order dated 12.09.2024, passed for the tax period 2020-2021, records that the Petitioner has taken time repeatedly for responding to the aforesaid notice.

7. Learned Senior Counsel for the Petitioner would pray that one opportunity be granted to the Petitioner to work out the remedy afresh, as the Petitioner is no longer in the business in view of the transfer of the business during October 2020 to the said Anandhakumar who had obtained new GST registration on 27.09.2021.

8. On the other hand, the learned Government Advocate for the Respondents would submit that after inspection was made on 10.05.2023 only

an application was filed for cancellation of registration on 18.09.2023 which culminated in cancellation of the registration on 26.06.2024 with effect from 18.09.2023. It is further submitted that the liability if any, will be that of the Petitioner, as all the transactions are relatable to the registrations obtained by the Petitioner which stood cancelled only on 26.06.2024 with effect from 18.09.2023.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent and following the consistent view taken under similar circumstances, cases are remitted back to the Respondents to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax within a period 30 days from the date of receipt of copy of this order.

10. Within such time, the Petitioner shall file a detailed reply by treating the respective impugned orders dated 12.09.2024 and 30.08.2024 as addendum to the notice in DRC-01A and DRC-01 as detailed above within a

period of 30 days from the date of receipt of copy of this order.

11. The Respondents shall thereafter proceed to pass a fresh order, subject to the Petitioner complying with the above stipulated conditions. In case the Petitioner fails to comply with any of the stipulations, the respective Respondents or any Officers under the Act are at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today by this order.

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

26.09.2025

Index : Yes/No
Neutral Citation : Yes/No
AT

To
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(Intelligence) Salem
Commercial Taxes Building,
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2.The Deputy State Tax Officer,
Office of the Assistant Commissioner (ST),
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C.SARAVANAN, J.

AT

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