IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.10.2025

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.38121 & 38122 of 2025
and
W.M.P.Nos.42601, 42602, 42603 & 42604 of 2025

M/s.Janav Constructions Private Limited
Represented by its Director
No.39/19, Flat No.G-3, Akshaya Apartments
3rd Main Road, Nanganallur
Chennai-600 061. ... Petitioner in both WPs

Vs.

The Assistant Commissioner (ST) (FAC)
Nanganallur Assessment Circle
Integrated Commercial Taxes and Registration Department
(South Tower), Room No.224, 2nd Floor
Anna Salai, Nandanam
Chennai-600 035. ... Respondent in both WPs

Prayer in W.P.No.38121 of 2025: The Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorari, to call for the records of the respondent in his proceedings in GSTIN : 33AAECJ5059K1ZE/2021-22, quash the order dated 29.10.2024 passed therein.

Prayer in W.P.No.38122 of 2025 : The Writ Petition filed under Article 226 of Constitution of India, praying to issuance of Writ of Certiorari, to call for the records of the respondent in his proceedings in GSTIN : 33AAECJ5059K1ZE/2022-23, quash the order dated 29.10.2024 passed therein.

For Petitioner in both WPs : Mr.P.V.Sudakar

For Respondent in both WPs : Mr.T.N.C.Kaushik
Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. By this Common Order, both the Writ Petitions are being disposed of, at the time of admission stage itself, with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. In both the Writ Petitions, the Petitioner has challenged the respective impugned orders dated 29.10.2024 passed in respect of the tax period 2021-2022 and 2022-2023, which were preceded by respective

Show Cause Notices in GST DRC-01 dated 29.09.2023 and 07.08.2023. However, the Petitioner had failed to respond the same and thus, suffered the respective impugned orders dated 29.10.2024.

4. Under these circumstances, the Petitioner had wrongly invoked the jurisdiction before the Respondent under Section 161 of the Tamil Nadu Goods and Services Act, 2017, by filing applications on 29.01.2025, which have been rejected on 27.05.2025. The Petitioner is now before this Court against the impugned Assessment Orders dated 29.10.2024.

5. The learned counsel for the Petitioner submitted that during the pendency of these proceedings, the Respondent had recovered 50% of the disputed tax amount from the Petitioner.

6. Having considered the submissions of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent, I am inclined to set aside the respective impugned orders dated 29.10.2024 subject to the Petitioner depositing 50% of the disputed tax. In case, the aforesaid disputed tax amount has already been

recovered from the Petitioner during the pendency of the proceedings, no further amount shall be recovered for pre-deposit by the Petitioner which may be verified by the Department.

7. However, the Petitioner shall file reply simultaneously to the Show Cause Notices in DRC-1 dated 29.09.2023 and 07.08.2023 together with requisite documents to substantiate the case by treating the impugned orders dated 29.10.2024 as an addendum to the Show Cause Notices dated 29.09.2023 and 07.08.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

8. In case, the Petitioner complies with the above stipulated conditions, the Respondent shall proceed to pass fresh orders on merits and in accordance with law. In case, 50% of the disputed tax amount has already been recovered from the Petitioner, the Respondent shall issue suitable directions to the Bank to immediately remove the attachment.

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

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

10.10.2025

Index: Yes/No
Speaking Order : Yes/No
Neutral Citation Case : Yes/No
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To

1. The Assistant Commissioner (ST) (FAC)
Nanganallur Assessment Circle
Integrated Commercial Taxes and Registration Department
(South Tower), Room No.224, 2nd Floor
Anna Salai, Nandanam
Chennai-600 035.

2. The Public Prosecutor,
High Court, Madras.

C.SARAVANAN, J

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W.P.Nos.38121 & 38122 of 2025

10.10.2025