



W.P. Nos. 38204, 38239, 38228, 38213, 38210 & 38232 of 20__

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 09.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 38204, 38239, 38228, 38213, 38210 & 38232 of 2025

and

W.M.P. Nos. 42693, 42694, 42735, 42736, 42723, 42725, 42704, 42705, 42698, 42699, 42729 & 42731 of 2025

M/s. APR Construction,
Represented by its Partner,
Raja A.P.

...Petitioner
in all WPs

Versus

1.The State Tax Officer – 2,
Adjudication,
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore – 641 018

... Respondent
in all WPs

2.The Deputy State Tax Officer – 1,
Kuniyamuthur Assessment Circle,
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore – 641 018.

... Respondents

in W.P. Nos. 38228, 38213 & 38232 of 2025

Prayer in W.P. No.38204 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference No.ZD331223177842F/2022-23 dated 22.12.2023 issued



by the sole respondent and quash the same.

Prayer in W.P. No.38239 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference No.ZD331223178903E/2021-22 dated 22.12.2023 issued by the sole respondent and quash the same.

Prayer in W.P. No.38228 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference No.ZD3312231787179/2019-20 issued by the 1st respondent dated 22.12.2023 and quash the same.

Prayer in W.P. No.38213 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference No.ZD3312231783599/2018-19 issued by the 1st respondent dated 22.12.2023 and quash the same.

Prayer in W.P. No.38210 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference No.ZD331223176772F/2017-18 dated 22.12.2023 issued by the sole respondent and quash the same.

Prayer in W.P. No.38232 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari, to call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference No.ZD3312231787856/2020-21 dated 22.12.2023 issued by the 1st respondent and quash the same.



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For Petitioner : Mr. G. Derrick Sam
(in all cases)
For Respondents : Mr. C. Harsharaj,
(in all cases) Additional Government Pleader

COMMON ORDER

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 Additional Government Pleader who takes notice on behalf of the Respondents.

2. In these Writ Petitions, the Petitioner has challenged the impugned orders passed for the various Assessment Years on 22.12.2023. All these impugned orders have preceded a notices in DRC-01 which were not replied by the Petitioner and therefore, the Petitioner has suffered the impugned assessment orders.

3. Learned counsel for the Petitioner submits that the Petitioner be given one opportunity to explain the case afresh. Learned counsel for the Petitioner further submits that insofar as the demand confirmed vide impugned orders dated 22.12.2023 for the tax period 2021-2022 and 2022-



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2023 is concerned, amounts have been paid by the Petitioner voluntarily from the Electronic Credit Ledger.

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4. Learned Additional Government Pleader for the Respondents submits that the Petitioner has slept over the rights by not filing an appeal in time. Therefore, these writ petitions have to be dismissed.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondents, following the consistent view taken under similar circumstances, the cases are remitted back to the Respondents / Original Authority to pass a fresh order subject to the Petitioner depositing 100% of the disputed tax for the assessment years 2017-2018, 2018-2019, 2019-2020 and 2020-2021 within a period of 30 days from the date of receipt of copy of this order.



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6. The Assessment Years 2021-2022 and 2022-2023 in respect of which the Petitioner has claimed to have debited the amount through the Electronic Credit Register, are subject to verification. In case no such payment has been made, the petitioner shall also deposit 100% of the disputed tax in cash.

7. Simultaneously, the Petitioner shall file a reply to the Show Cause Notice in DRC-01 dated 04.08.2023 together with requisite documents to substantiate the case by treating the impugned orders dated 22.12.2023 as addendum to the Show Cause Notice dated 04.08.2023 within a period of 30 days from the date of receipt of copy of this order.

8. The Respondents / Original Authority 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 Respondents / Original Authority is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.



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9. These Writ Petitions are disposed of with the above observations.

Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.10.2025

Index : Yes/No

Neutral Citation :Yes/No

AT

To

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C.SARAVANAN, J.

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