IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.38940, 38944, 38949, 38951 & 38961 of 2025
and
W.M.P.No.43577, 43582, 43587, 43592, 43595, 43597, 43602, 43604, 43618 & 43621 of 2025

W.P.Nos.38940 & 38949 of 2025

M/s.Kumar Civil Infra Consortium India Pvt. Ltd.,
Rep. by its Managing Director, Mr.K.Gauthaman,
225, Salem Main Road, B.Mallapuram,
Bommidi, Pappireddypatty,
Dharmapuri – 635301. ... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
   O/o the Deputy Commissioner (ST) (GST)(Appeal),
   Integrated New Commercial Taxes Building,
   III Floor, S.F.No.400/1,7,8, 46,
   Pudur B Village, Erode – 638 002.

2. State Tax Officer, Inspection Cell-3,
   O/o the Joint Commissioner (State Taxes),
   Intelligence Division, 3/47, Sapthagiri Complex,
   Thorapalli Agraharam Village, Gandhi Nagar,
   Hosur (TK), Krishnagiri District – 635 109. ... Respondents

W.P.Nos.38944, 38951 & 38961 of 2025

M/s.Kumar Civil Infra Consortium India Pvt. Ltd.,
Rep. by its Managing Director, Mr.K.Gauthaman,
225, Salem Main Road, B.Mallapuram,
Bommidi, Pappireddypatty,
Dharmapuri – 635301. ... Petitioner

Vs.

1. The Appellate Deputy Commissioner (CT),
Combined Commercial Tax Building,
Pitchards Road, Hasthampatti,
Salem – 636 007.

2. State Tax Officer, Inspection Cell-3,
O/o the Joint Commissioner (State Taxes),
Intelligence Division, 3/47, Sapthagiri Complex,
Thorapalli Agraharam Village, Gandhi Nagar,
Hosur (TK), Krishnagiri District – 635 109. ... Respondents

W.P.No.38940 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned order bearing Ref. No.ZD331024137518M dated 21.10.2024 passed by the 2nd respondent under Section 74 of the TNGST Act, 2017 and to quash the same.

W.P.No.38944 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned order bearing Ref. No.ZD331024137460Z dated 21.10.2024 passed by the 2nd respondent under Section 74 of the TNGST Act, 2017 and to quash the same.

W.P.No.38949 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned order bearing Ref. No.ZD331024137491U dated 21.10.2024 passed by the 2nd respondent under Section 74 of the TNGST Act, 2017 and to quash the same.

W.P.No.38951 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned order bearing Ref. No.ZD331024137577I dated 21.10.2024 passed by the 2nd respondent under Section 74 of the TNGST Act, 2017 and to quash the same.

W.P.No.38961 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned order bearing Ref. No.ZD331024137558I dated 21.10.2024 passed by the 2nd respondent under Section 74 of the TNGST Act, 2017 and to quash the same.

W.P.Nos.38940, 38944, 38949, 38951 & 38961 of 2025

For Petitioner : Mr.P.Thangaraju

For Respondents : Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondents.

2. With the consent of the learned counsel for the petitioner and learned Special Government Pleader for the respondents, these Writ Petitions are being disposed of at the time of admission.

3. This is the second round of litigation before this Court. Earlier, the petitioner had filed an appeal before the appellate authority against the respective impugned assessment Orders dated 21.10.2024, which were each rejected by separate Orders dated 04.04.2025 for the assessment years 2018-2019 and 2019-2020, and Order dated 16.04.2025 for the assessment years 2020-2021, 2021-2022 and 2022-2023. These were the subject matter of challenge before this Court in W.P.Nos.35201, 35204, 35210, 35216 & 35220 of 2025.

4. This Court, by its Order dated 15.09.2025, had passed the following orders in the above W.P.Nos.35201, 35204, 35210, 35216 & 35220 of 2025:

"5. Considering the submissions made by the learned

counsel on either side, this Court is inclined to issue the following directions:

(i) The petitioner is directed to produce a proof or evidence showing that the entire tax amount has been recovered by the respondent-Department, before the petitioner's Banker. On production of such proof or evidence, the attachment made in the petitioner's Bank Account shall be lifted forthwith. If the petitioner fails to produce any such proof or evidence before the petitioner's Banker, the Bank Attachment Notice issued by the respondent-Department shall continue.

(ii) Petitioner may challenge the Orders in Form GST DRC-07 dated 21.10.2024 passed by the State Tax Officer, Inspection Cell-3, Hosur, within a period of two weeks from the date of this order, in the manner known to law.

5. It is in this background, the petitioner has challenged the respective assessment Orders dated 21.10.2024 in these writ petitions. The total tax due from the petitioner for the aforesaid tax periods is Rs.9,82,967/-.

6. Apart from the above, the petitioner has also been imposed with interest of Rs.5,64,288/- and a penalty of Rs.10,47,377/- for the aforesaid tax periods.

7. The total tax amount including the interest and penalty comes to Rs.25,94,632/- as detailed below:

S.No.	Fin. Year	W.P.No.	Tax	Interest	Penalty	Total
1	2021-2022	35201/2025	2,62,672	1,21,906	2,65,808	6,50,386
2	2020-2021	35204/2025	2,74,463	1,87,094	2,92,961	7,54,518
3	2018-2019	35210/2025	32,416	38,476	69,988	1,40,880
4	2019-2020	35216/2025	1,84,848	1,53,126	1,87,052	5,25,026
5	2022-2023	35220/2025	2,28,568	63,686	2,31,568	5,23,822
Total			9,82,967	5,64,288	1047377	25,94,632

8. It is noticed that the petitioner has indeed replied to the Notice in DRC-01 dated 07.08.2024. The petitioner also failed to produce some of the tax invoices, and thus, the impugned orders have been passed.

9. The learned counsel for the petitioner would submit that the petitioner is in possession of the same, and therefore, one opportunity be given to the petitioner to produce the same.

10. The learned counsel for the petitioner would also submit that the petitioner has a fair case on merits to succeed.

11. The learned Special Government Pleader appearing for the respondents would submit that these writ petitions are liable to be dismissed, as the petitioner explored the possibility of filing an appeal.

12. The learned Special Government Pleader would further submit that the petitioner had also replied to the notice to the impugned orders, and therefore, there are no procedural violations in the impugned orders. Hence, the Learned Special Government Pleader would submit that the impugned orders are sustained, and consequently, these writ petitions are liable to be dismissed.

13. Having considered the submissions made by the learned counsel for the petitioner and learned Special Government Pleader for the respondents, and taking note of Paragraph No.5 of the Order dated 15.09.2025 in the aforesaid W.P.Nos.35201, 35204, 35210, 35216 & 35220 of 2025, the cases are remitted back to the 2nd respondent to pass fresh orders, subject to the petitioner depositing 25% of the disputed tax in cash.

14. It is however open to the petitioner to substantiate that the entire tax amount of Rs.9,82,967/- has been recovered by the respondent-Department during the interregnum, in which case, no further amount is required to be pre-

deposited. The petitioner shall also produce the documents to substantiate its case on merits.

15. Subject to such verification that the aforesaid tax amount of Rs.9,82,967/- and 10% of the disputed tax has been recovered and paid by the petitioner at the time of filing appeal, 2nd respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of production of the aforesaid documents by the petitioner. Needless to state that, before passing orders, the petitioner shall be heard.

16. With these directions, these Writ Petitions are disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

15.10.2025

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Neutral Citation : Yes / No

To

1. The Appellate Deputy Commissioner (CT),
   O/o the Deputy Commissioner (ST) (GST)(Appeal),
   Integrated New Commercial Taxes Building,
   III Floor, S.F.No.400/1,7,8, 46,
   Pudur B Village, Erode – 638 002.

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   Pitchards Road, Hasthampatti,
   Salem – 636 007.

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   O/o the Joint Commissioner (State Taxes),
   Intelligence Division, 3/47, Sapthagiri Complex,
   Thorapalli Agraharam Village, Gandhi Nagar,
   Hosur (TK), Krishnagiri District – 635 109.

<u>C.SARAVANAN, J.</u>

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<u>W.P.Nos.38940, 38944, 38949, 38951 & 38961 of 2025</u>

15.10.2025