IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.10.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 39157 & 39161 of 2025
and
W.M.P. Nos. 43956, 43958, 43961 & 43963 of 2025

W.P. No. 39157 of 2025

Tvl. DBS Projects,
Represented by its Partner,
Balasubramanian ...Petitioner

Versus

The State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu. ...Respondent

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 of impugned assessment order in Ref.No.ZD330424057573G dated 06.04.2024 under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2018-19 from the file of the respondent herein and quash the same.

For Petitioner : Ms. Aparna Nandakumar

For Respondent : Mr. V. Prashanth Kiran,
Government Advocate

W.P. No. 39161 of 2025

Tvl. DBS Projects,
Represented by its Partner,
Balasubramanian ...Petitioner

Versus

1.The State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu.

2.The Assistant Commissioner,
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu.
...Respondents

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 of impugned order in Ref.No.ZD330424191987W dated 25.04.2024 passed under Section 73 of the CGST/TNGST Act, 2017 for the Financial Year 2018-19 and uploaded along with the summary of order in DRC 07 from the file of the 1st respondent herein and quash the same.

For Petitioner : Ms. Aparna Nandakumar

For Respondents : 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 W.P. No. 39157 of 2025, the Petitioner has challenged the impugned order dated 06.04.2024. The aforesaid order was preceded by a notice is DRC-01 dated 28.01.2024. The Petitioner had filed a reply, however, the impugned order has been passed.

3. It is the specific case of the Petitioner that out of four issues that were flagged in the aforesaid notice in DRC-01 dated 28.01.2024, the Petitioner has accepted the liability in respect of one of the defects pointed out, and in respect of two other defects, the demand has been dropped. In respect of the fourth defect arising out of a discrepancy between GSTR-3B

and GSTR-2A, the demand is also covered by order dated 25.04.2024, which is the subject matter of W.P. No. 39161 of 2025.

4. Learned counsel for the Petitioner submits that although the aforesaid order was passed on 25.04.2024, the Petitioner was unaware of the passing of the said order as the same was posted only on the web portal. Therefore, the Petitioner was constrained to file these two writ petitions on 13.10.2025 after the Department initiated recovery proceedings. Learned counsel for the Petitioner further submits that the Petitioner may be given one opportunity to file an appeal, as the order was passed after the reply was filed by the Petitioner and that the Petitioner has a fair case to succeed.

5. Learned Government Advocate for the Respondents fairly submits that the order dated 06.04.2024 impugned in W.P. No. 39157 of 2025 can be quashed, as there is indeed an overlap to the extent of the discrepancy insofar as GSTR-3B and GSTR-2A is concerned, since the same is subject matter of the order dated 25.04.2024 impugned in W.P. No. 39161 of 2025.

6. Recording the same, W.P. No. 39157 of 2025 is allowed. Insofar as

impugned order dated 25.04.2024, which is impugned in W.P. No. 39161 of 2025, is concerned, it is noticed that the Petitioner had indeed filed a reply on 27.03.2024 in response to the show cause notice in DRC-01 dated 27.12.2023. The Petitioner's reply has not been considered. There is no discussion or disposition in the impugned order regarding confirmation of the demand.

7. Since the Petitioner has approached this Court long after the impugned order was passed on 25.04.2024, following the consistent view taken by this Court under similar circumstances, the case is remitted back insofar as order dated 25.04.2024 is concerned, to pass a fresh order on merits, subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register 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 stipulations, the

Respondents / Original Authority shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit.

9. It is made clear that bank attachment if any, shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned order.

10. In case the Petitioner fails to comply with any of the stipulations, the Respondents / Original Authority is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the Respondents / Original Authority shall give due notice to the Petitioner.

12. In the result, the W.P. No. 39161 of 2025 stands disposed of in terms of the above observations and W.P. No. 39157 of 2025 stands allowed. No costs. Connected Writ Miscellaneous Petitions are closed.

17.10.2025

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

To

1.The State Tax Officer,
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu.

2.The Assistant Commissioner,
Singanallur North Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

AT

W.P. Nos. 39157 & 39161 of 2025 and
W.M.P. Nos. 43956, 43958, 43961 & 43963 of 2025

17.10.2025