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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39876, 39880 & 39886 of 2025
and
W.M.P.Nos.44794, 44795, 44796, 44800, 44801, 44803,
44810, 44815 & 44816 of 2025

W.P.No.39876 of 2025

ASFA Technologies & BPO Private Limited
Rep. by its Director, Mr.P.V.Ashok Kumar,
Flat No.406, IV Floor, Block A,
Shivalaya Buildings, Ethiraj Salai,
Egmore, Chennai – 600008. ... Petitioner in all W.Ps

Vs.

1. The Deputy Commercial Tax Officer,
Chennai North-III,
Egmore Assessment Circle,
No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetpet,

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Chennai – 600 031.

2. The Assistant Commissioner (ST),
Egmore Assessment Circle,
No.88, Mayor Ramanathan Salai,
Taluk Office Building, 2nd Floor,
Spur Tank Road, Chetpet,
Chennai – 600 031.

3. The Deputy Commissioner (ST),
North III,
Integrated Commercial Taxes Building,
Room No.518, 5th Floor,
Elephant Gate Bridge Road,
Vepery, Chennai – 600 003. ... Respondents in all W.Ps

<u>W.P.No.39880 of 2025</u>

ASFA Technologies & BPO Private Limited
Rep. by its Director, Mr.P.V.Ashok Kumar,
Flat No.406, IV Floor, Block A,
Shivalaya Buildings, Ethiraj Salai,
Egmore, Chennai – 600008. ... Petitioner in all W.Ps

Vs.

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1. The Assistant Commissioner (ST),
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   Taluk Office Building, 2nd Floor,
   Spur Tank Road, Chetpet,
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   North III,
   Integrated Commercial Taxes Building,
   Room No.518, 5th Floor,
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   Vepery, Chennai – 600 003. ... Respondents in all W.Ps

<u>W.P.No.39886 of 2025</u>

ASFA Technologies & BPO Private Limited
Rep. by its Director, Mr.P.V.Ashok Kumar,
Flat No.406, IV Floor, Block A,
Shivalaya Buildings, Ethiraj Salai,
Egmore, Chennai – 600008. ... Petitioner in all W.Ps

Vs.

1. The Assistant Commissioner (ST),
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Taluk Office Building, 2nd Floor,
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Vepery, Chennai – 600 003. ... Respondents in all W.Ps

Prayer in W.P.No.39876 of 2025: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to order in Reference No.ZD331123107684R dated 18.11.2023 passed by the 1st respondent and the urgent notice dated 03.09.2025 issued by the 2nd respondent and the consequential DRC-13 notices dated 18.09.2025 under Section 79(1)(c) of the TNGST/CGST Act, 2017 issued by the 3rd respondent to the tenants of the petitioner company and to quash the same and to direct the 2nd respondent to defreeze the Bank Account of the petitioner with Current Account No.00042000028082, IFSC – HDFC0000004 (PAN-AADCA1212C), HDFC Bank, No.759, ITC Centre, Opposite TVS, Anna Salai, Chennai – 600002.

Prayer in W.P.No.39880 of 2025: Writ Petitions filed under Article 226 of

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the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to order in Reference No.ZD331024186176J dated 24.10.2024 passed by the 1st respondent and the urgent notice dated 03.09.2025 issued by the 1st respondent and the consequential DRC-13 notices dated 18.09.2025 under Section 79(1)(c) of the TNGST/CGST Act, 2017 issued by the 2nd respondent to the tenants of the petitioner company and to quash the same and to direct the 1st respondent to defreeze the Bank Account of the petitioner with Current Account No.00042000028082, IFSC – HDFC0000004 (PAN-AADCA1212C), HDFC Bank, No.759, ITC Centre, Opposite TVS, Anna Salai, Chennai – 600002.

<u>Prayer in W.P.No.39886 of 2025:</u> Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to order in Reference No.ZD331222091088K dated 23.12.2022 passed by the 1st respondent and the urgent notice dated 03.09.2025 issued by the 1st respondent and the consequential DRC-13 notices dated 18.09.2025 under Section 79(1)(c) of the TNGST/CGST Act, 2017 issued by the 2nd respondent to the tenants of the petitioner company and to quash the same and to direct the 1st respondent to defreeze the Bank Account of the petitioner with Current Account No.00042000028082, IFSC – HDFC0000004 (PAN-AADCA1212C), HDFC Bank, No.759, ITC Centre,

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Opposite TVS, Anna Salai, Chennai – 600002.

For Petitioner in both W.Ps	:	M/s.Y.Kavitha
For Respondents in both W.Ps	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondents.

2. By this Common Order, all these writ petitions are being disposed of at the time of admission with the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents.

3. In these Writ Petitions, the petitioner has challenged the respective impugned orders as detailed below:

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S.No.	Writ Petition No.	Date of impugned Order	Date of Show Cause Notice	Assessment Year
1.	39876 of 2025	18.11.2023	22.09.2023	Jul 2017 – Mar 2018
2.	39880 of 2025	24.10.2024	12.07.2022	Apr 2020 – Mar 2021
3.	39886 of 2025	23.12.2022	07.07.2022	Apr 2018 – Mar 2019

4. The case of the petitioner is that the impugned orders resulted in a duplication of demand, as that demand is already covered by the respective orders as detailed below:

Sl. No.	Writ Petition No.	Financial Year	Date of Demand Order	Tax CGST / SGST	Interest		Total Demand	Nature
					CGST	SGST		
1.	W.P.No. 39876/2025	2017 to 2018	05.10.2023	-nil-	31,947	31,947	63,894	Original DO
		2017 to 2018	**18.11.2023**	-nil-	31,947	31,947	**63,894**	**Duplicate DO under challenge**
2.	W.P.No. 39886/2025	2018 to 2019	28.10.2022	-nil-	5,66,282	5,66,282	11,32,564	Original DO
		2018 to 2019	**23.12.2022**	-nil-	5,66,282	5,66,282	**11,32,564**	**Duplicate DO under challenge**
3.	W.P.No. 39880/2025	2020 to 2021	28.10.2022	-nil-	66,219	66,219	1,32,438	Original DO
		2020 to 2021	**24.10.2024**	-nil-	66,219	66,219	**1,32,438**	**Duplicate DO under challenge**

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(Impugned Orders dated 18.11.2024, 23.12.2022 and 24.10.2024)

5. A reading of the above table indicates that there is a duplication of the demand insofar as the interest that has been confirmed against the petitioner. This is confirmed by the learned Government Advocate for the respondent.

6. Since an *ex parte* order has been passed, these cases are remitted back to the 1st respondent to pass a fresh order, subject to the petitioner depositing 100% of the disputed interest covered by the impugned Orders dated 18.11.2023 and 23.12.2022, and covered by the impugned Order dated 24.10.2024 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.

7. Within such time, the petitioner shall also file a reply to the

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respective show cause notices together with requisite documents to substantiate the case by treating the respective impugned orders as an addendum to the respective show cause notices.

8. Subject to the petitioner complying with the above stipulations, the 1st 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 of such reply / pre-deposit.

9. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 100% of the disputed interest as ordered above and no other amount is in arrears barring the amount demanded under the respective impugned orders.

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11. In case the petitioner fails to comply with any of the stipulations, the 1st respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismissed *in limine* today.

12. With the above directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

27.10.2025

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST),
   Egmore Assessment Circle,
   No.88, Mayor Ramanathan Salai,

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C.SARAVANAN, J.

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W.P.Nos.39876, 39880 & 39886 of 2025

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