IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.39883 & 39890 of 2025
and
W.M.P.Nos.44805, 44806, 44807, 44822, 44823 & 44828 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 both W.Ps

Vs.

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

2. 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 both W.Ps

Prayer in W.P.No.39883 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.ZD330824307470N dated 31.08.2024 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 re-issue the corrected demand order excluding the interest liability of a sum of Rs.6,86,260/- and consequentially 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.

Prayer in W.P.No.39890 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.ZD3308241801687 dated 21.08.2024 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), in the HDFC Bank, No.759, ITC Centre, Opposite TVS, Anna Salai, Chennai – 600002.

For Petitioner in both W.Ps : M/s.Y.Kavitha

For Respondents : Mr.V.Prashanth Kiran

in both W.Ps Government Advocate

COMMON ORDER

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

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondents, these writ petitions are being disposed of at the time of admission.

3. In these Writ Petitions, the petitioner has challenged the respective impugned Orders dated 21.08.2024 and 31.08.2024 passed under Section 73 of the respective GST enactments, for the assessment year 2019-2020.

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

Order dated 23.12.2022 as detailed below:

Sl. No.	**Writ Petition No.**	**Financial Year**	**Date of Demand Order**	**Tax**		**Interest**		**Total Demand**	**Nature**
				CGST	**SGST**	**CGST**	**SGST**		
1.	W.P.No. 39890/2025	2019 to 2020	23.12.2022	-nil-	-nil-	3,43,130	3,43,130	6,86,260	Original DO
		2019 to 2020	**21.08.2024**	-nil-	-nil-	3,43,130	3,43,130	**6,86,260**	**Duplicate DO under challenge**
2.	W.P.No. 39883/2025	2019 to 2020	23.12.2022	-nil-	-nil-	3,43,130	3,43,130	6,86,260	Original DO
		2019 to 2020	**31.08.2024**	1,11,883 (new tax liability)	1,11,883 (new tax liability)	3,43,130	3,43,130	**9,10,026**	**Duplicate DO under challenge**
				2,23,766 (Total new tax liability)		6,86,260 (Total duplicate interest liability)			

(Impugned Order dated 21.08.2024 and 31.08.2024)

5. The above table indicates that indeed there is a duplication of the amount that has been confirmed insofar as the interest is concerned. 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 50% of the tax and 50% of the interest covered by the impugned Order dated 31.08.2024 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 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 50% of the tax and interest as ordered above and no other amount is in arrears barring the amount demanded under the respective impugned orders.

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

raja

Neutral Citation : Yes / No

To

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

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

C.SARAVANAN, J.

raja

W.P.Nos.39883 & 39890 of 2025

27.10.2025
(1/2)