IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42941, 42548 , 42587 & 42950 of 2025
and
WMP.Nos.47598, 47599 , 47627, 47628, 48051, 48053 of 2025

Tvl.Kesavan Contractor
Rep by its Proprietor Kesavan
No.1/32, Achamangalam
Achamangalam, Krishnagiri
Tamil Nadu 635 108 ….Petitioner in all the cases

Vs.

Assistant Commissioner (ST) (FAC)
Krishnagiri – II Circle, Commercial Taxes Building
Collectorate Back Side, Kallukurikki (Vill)
Krishnagiri – 635 115 ..Respondent in all the cases

Prayer in W.P.Nos.42941 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned order in GSTIN:33ANMPK7099L2Z8 (FY 2022-23) dated 11.06.2025 passed by the Respondent and its consequential Demand Order dated 12.06.2025 having Ref. No.ZD330625116253Q issued by the respondent and quash the same and direct the respondent to lift the bank attachment.

Prayer in W.P.Nos.42548 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned order in GSTIN:33ANMPK7099L2Z8 (FY 2021-22) dated 11.06.2025 passed by the Respondent and its consequential

Demand Order dated 12.06.2025 having Ref. No.ZD330625116187H issued by the respondent and quash the same and direct the respondent to lift the bank attachment.

Prayer in W.P.Nos.42587 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records relating to the impugned order in GSTIN:33ANMPK7099L2Z8 (FY 2021-22) dated 20.11.2024 passed by the Respondent and its consequential Demand Order dated 20.11.2024 having Ref. No.ZD331124152895D issued by the respondent and quash the same, direct the respondent to lift the bank attachment.

Prayer in W.P.Nos.42950 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to quash the impugned order in GSTIN:33ANMPK7099L2Z8 (FY 2022-23) dated 08.08.2023 passed by the Respondent and its consequential Demand Order dated 09.08.2023 having Ref. No.ZD3308230454310 and lift the bank attachment.

For Petitioner in all the cases : Mr.S.Sanskar Samdaria

For Respondent in all the cases : Mrs.K.Vasanthamala
Government Advocate

COMMON ORDER

Mrs..K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. 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 Respondent.

3. In these writ petitions, the petitioner has challenged the respective impugned orders:-

Sl.No	W.P.No.	Impugned Order date	Tax Period
1.	42941/2025	11.06.2025	Apr 2022- Mar 2023
2.	42548/2025	11.06.2025	Apr 2021- Mar 2022
3.	42587/2025	20.11.2024	Apr 2021- Mar 2022
4.	42950/2025	08.08.2023	Apr 2022- Mar 2023

4. The dispute in these Writ Petitions has arisen primarily on account of mis-match between the return filed by the petitioner in GSTR-3B and TDS reflected in GSTR 07.

5. The specific case of the petitioner is that the services that were not provided by the petitioner have been reflected and that the Respondents have proceeded on the assumption that there has been suppression of turnover. Therefore, the petitioner is confronting a huge tax liability for no fault on the side of the petitioner.

6. In this connection, learned counsel for the petitioner submits that the petitioner had also sent a legal notice to the Block Development Officer with the copy marked to the respondent on 16.04.2025 and in response to the aforesaid legal notice, the Block Development Office, Kaveripattinam vide communication dated 20.06.2025 categorically admitted their fault and has expressed their inability to effect the changes as the system does not permit. However, gave an undertaking to rectify the defect vide reply dated 20.06.2025.

7. In this connection, the Petitioner relied on the case of ***Deepa Traders Vs.Principal Chief Commissioner of GS T & Another (2023/ MHC/1029)Mad HC***, of this Court, wherein it was held as under:-

> *-To summarize, since Forms GSTR-1A and GSTR-2 (erroneously mentioned as GSTR-2A in para17 of the order dated October 6, 2020 in WP.No.29676 of 2019) are yet to be notified, the petitioner should not be mulcted with any liability on account of the bona fide human error, and the petitioner must be permitted to correct the same.*

8. Recording the same, these impugned Orders are quashed and cases are remitted back to the respondent to pass a fresh order in the light of the admission made by the Office of the Block Development Officer,

Kaveripattinam, vide reply dated 20.06.2025.

9. Considering the same, the attachment of the petitioner's bank account shall stand lifted/vacated.

10. The respondents are directed to pass a fresh order in respect of all the demands raised in the Show Cause Notice, which were covered under the impugned orders in these Writ Petitions.

11. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

24.11.2025
(2/2)

Neutral Citation : Yes / No
gv

C.SARAVANAN.,J

gv

To:

Assistant Commissioner (ST) (FAC)
Krishnagiri – II Circle, Commercial Taxes Building
Collectorate Back Side, Kallukurikki (Vill)
Krishnagiri – 635 115

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