# IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.45629 of 2025 and W.M.P.Nos.50843 and 50844 of 2025
and
W.P.No.48169 of 2025 and W.M.P.Nos.53825 of 2025

VAIBHAV REALITY HOMES PRIVATE LIMITED,
Represented by its Director,
Mr.Senthil Kumar Periyathambi,
Registered Office:s1, Second Floor,
VaibhavsVihan, Senthil Avenue Main Road,
Kamaraja Puram, Chennai,
Tamil Nadu – 600 073. ... Petitioner in all cases

Vs.

THE DEPUTY COMMISSIONER (ST) (FAC),
Tambarram Zone,
Chennai. ... Respondent in all cases

Prayer in W.P.No.45629 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 pertaining to the impugned Demand Notice bearing GSTIN.33AADCV4015C1ZY/APR-2020 to MAR-2021 dated on 19.07.2025 for the Financial Year (2020-21) and quash the same and direct the Respondent to unfreeze the bank account number 201333333331 and the IFSC Code;ESFB0001139.

Prayer in W.P.No.48169 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 of Respondent pertaining to the Impugned Order dated 07.02.2025 for the Financial Year (2020-21) bearing Reference No.ZD330225078337D and quash the same and direct the Respondent to unfreeze the bank account having the account number 201333333331 and the IFSC Code;ESFB0001139.

For Petitioner : Dr.M.Sathya Kumar in all cases
For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader in all cases

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**COMMON ORDER**

In W.P. No. 48169 of 2025, the petitioner has challenged the impugned order dated 07.02.2025, which was preceded by the Show Cause Notice in Form GST DRC-01 dated 25.11.2024 for the tax period 2020–2021. The petitioner failed to respond the Show Cause Notice in DRC-01 and consequently suffered the impugned order dated 07.02.2025.

2. The learned counsel for the petitioner submits that the petitioner is willing to deposit the entire tax confirmed vide impugned order dated 07.02.2025, as a condition for *de novo* adjudication.

3. In W.P. No. 45629 of 2025, the petitioner has challenged the impugned Demand notice dated 19.07.2025, issued pursuant to the demand confirmed vide order dated 07.02.2025, for the recovery of the tax confirmed vide order dated 07.02.2025.

4. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Following the consistent view taken by this Court under similar circumstances, the matter is remitted back to the respondent, subject to the petitioner depositing 25% of the disputed tax in cash or from the petitioner's Electronic Cash Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the petitioner shall file a reply to the Show Cause Notice dated 25.11.2024 together with the requisite documents to substantiate the case by treating the impugned order dated 07.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

7. In case the Petitioner complies with the above stipulations, the Respondent 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondent 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.

9. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

10. These writ petitions stand disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

**18.12.2025**

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Neutral Citations: Yes/No
To:
THE DEPUTY COMMISSIONER (ST) (FAC),
Tambarram Zone,Chennai.

**C.SARAVANAN, J.**
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