WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos. 45096, 45106, 45113 & 45119 of 2025
and
WMP.Nos.50241, 50242, 50248, 50249, 50255 & 50257 of 2025

Tvl Bluechip Concepts India Private Limited,
GSTIN:33AAECB7627B1Z3,
Rep by its Managing Director Shreedhar Prasad Rao,M
252-262, Amar Building, Variety hall Road
Coimbatore - 641 0 01 ....Petitioner in all the cases

Vs.

1.The Deputy Commissioner
GST Appeals, Commercial Tax Office Buildings
Dr.Balasundaram Road, Coimbatore-641018

2.The Assistant Commissioner
Big Bazaar Street Assessment Circle
Dr.Balasundaram Road
Coimbatore – 641 018 ..Respondents in all the cases

Prayer in W.P.No.45096 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 reference Number ZD3308230637176/2021-22 dated 11.08.2023 issued by the 2nd respondent and quash the same.

Prayer in W.P.No.45106 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST APL-02 reference Number ZD3307240906282 dated 08.07.2024 read with MP.No.1077/2024 dated 20.06.2024 issued by the 1st respondent and quash the same.

https://www.mhc.tn.gov.in/judis

WEB COPY

Prayer in W.P.No.45113 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned order in Form GST DRC 07 reference Number ZD330823064234J/2020-21 issued by the 2nd respondent dated 11.08.2023 and quash the same.

Prayer in W.P.No.45119 of 2025 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the impugned Order in Form GST APL-02 reference Number ZD3307240907529 dated 08.07.2024 read with MP.No.1076/2024 dated 20.06.2024 issued by the 1st respondent and quash the same.

For Petitioner in all the cases : Mr.G.Derricksam

For Respondents in all the cases : Mr.C.Harsha Raj
Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader 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 Special Government Pleader for the Respondents.

3. By this common order, all these four Writ Petitions are being disposed of.

WEB COPY

4. In W.P.Nos.45096 and 45113 of 2025, the petitioner has challenged the assessment order dated 11.08.2023 passed for tax period 2020-2021 and 2021-2022 by the 2nd respondent. The petitioner preferred appeals under Section 107 of the respective GST enactments against the aforesaid assessment orders dated 11.08.2023, which came to be rejected vide orders dated 08.07.2024 impugned in WP.Nos.45119 and 45106 of 2025.

5. It is noticed that the impugned assessment orders dated 11.08.2023 are exparte orders as the Petitioner failed to reply to the Show Cause Notices issued for the respective tax periods. Therefore, the petitioner suffered the impugned orders dated 11.08.2023 which are impugned in W.P.Nos.45096 and 45113 of 2025.

6. As far as the rejection of the appeals vide orders dated 08.07.2024 impugned in WP.Nos.45119 and 45106 of 2025 are concerned, they do not call for any interference as the appeals were filed long after the expiry of period of limitation prescribed under the respective GST enactments.

7. As far as the impugned orders in the other two writ petitions are concerned, following the consistent view taken by this court under similar

https://www.mhc.tn.gov.in/judis

WEB COPY

circumstances and considering the length of time taken by the petitioner in approaching this Court, the cases are remitted back to the 2nd respondent to re-do the exercise and pass fresh orders on merits, subject to the petitioner depositing 100% of the disputed tax within a period of 30 days from the date of receipt of a copy of this order.

8. Needless to state any amount recovered or paid by the Petitioner against the tax demand in the impugned orders, shall be adjusted towards the pre-deposit as ordered above.

9. In case the Petitioner complies with the above stipulations, the 2nd 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 vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit 100% of the disputed tax as ordered above and further the Petitioner is not in arrears of any other amount for any other tax period barring the amount

https://www.mhc.tn.gov.in/judis

WEB COPY

demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

12. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

13. Accordingly, these Writ Petitions stand disposed of with the above observation. No costs. Connected Writ Miscellaneous Petitions are closed.

20.11.2025

Neutral Citation : Yes / No
gv

To:

1.The Deputy Commissioner
GST Appeals, Commercial Tax Office Buildings
Dr.Balasundaram Road, Coimbatore-641018

2.The Assistant Commissioner
Big Bazaar Street Assessment Circle
Dr.Balasundaram Road
Coimbatore – 641 018

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN.J

gv

W.P.Nos. 45096, 45106, 45113 & 45119 of 2025
and
WMP.Nos.50241, 50242, 50248, 50249, 50255 & 50257 of 2025

20.11.2025

https://www.mhc.tn.gov.in/judis