IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45251, 45255 & 45263 of 2025
and
W.M.P.Nos.50400, 50402, 50404, 50405, 50393 & 50396 of 2025

Tvl. GD READYMIX CONCRETE
Represented by its Managing Director Shri. B. Prabhakaran,
No.54, Z BLOCK, DOOR NO.287,
5TH AVENUE, ANNA NAGAR,
CHENNAI – 600040. ... Petitioner in all W.Ps

Vs.

The State Tax Officer,
Amaindakarai Assessment Circle No.1,
PAPJM Building Annex, 3rd Floor,
Greams Road, Chennai – 600 006. ... Respondent in all W.Ps

Prayer in W.P.No.45251 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing reference number ZD330125259593E dated 28-01-2025 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

Prayer in W.P.No.45255 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing reference number ZD330125244438J dated 27-01-2025 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

Prayer in W.P.No.45263 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing reference number ZD3302252428779 dated 24-02-2025 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.

For Petitioner in all W.Ps	:	Mr.G.Natarajan
For Respondent in all W.Ps	:	Mr.C.Harsha Raj Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for the respondent.

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

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

S.No.	Writ Petition No.	Date of impugned Order	Assessment Year	Date of DRC-01
1.	W.P.No.45251/2025	28.01.2025	2020-2021	22.10.2024
2.	W.P.No.45255/2025	27.01.2025	2020-2021	18.09.2024
3.	W.P.No.45263/2025	24.02.2025	2020-2021	24.11.2024

4. By the impugned orders, the demand proposed in the aforesaid show cause notices has been confirmed, as the petitioner failed to reply to the show cause notices.

5. It is noticed that the petitioner's registration was canceled on 11.04.2022 with effect from 01.07.2021 due to non-compliance with the rules prescribed under the respective GST Act. It is further noticed that the petitioner has also not challenged the cancellation of the registration.

6. The learned counsel for the petitioner fairly concedes that the petitioner is willing to deposit 25% of the disputed tax, confirmed by the respective impugned Orders dated 27.01.2025 and 28.01.2025.

7. Having considered the submission made by the learned counsel for the petitioner, and following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and the cases are remitted back to the respondent to pass fresh orders on merits, subject to the petitioner depositing 25% of the disputed tax, confirmed by the respective impugned Orders dated 27.01.2025 and 28.01.2025 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. Insofar as the impugned order dated 24.02.2025 is concerned, no further amount is required to be deposited.

8. The petitioner shall also file a reply to the impugned Show Cause Notices dated 22.10.2024, 18.09.2024 and 24.11.2024 together with requisite documents to substantiate the cases by treating the impugned Orders dated 27.01.2025, 28.01.2025 and 24.02.2025 as an addendum to the aforesaid show cause notices.

9. Subject to the petitioner complying with the above stipulations, the 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. It is needless to state that, before passing any such orders, the petitioner shall be heard.

10. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned orders.

12. 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 these writ petitions were dismissed *in limine* today.

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

02.12.2025

raja

Neutral Citation : Yes / No

To

The State Tax Officer,
Amaindakarai Assessment Circle No.1,
PAPJM Building Annex, 3rd Floor,
Greams Road, Chennai – 600 006.

C.SARAVANAN, J.

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W.P.Nos.45251, 45255 & 45263 of 2025

02.12.2025
(2/2)