IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46639 and 46642 of 2025
and
W.M.P.Nos.52037, 52038, 52041 and 52042 of 2025

Tvl.CAG Construction Equipment Private Limited,
Rep by its Managing Director
M.Rayappan. ... Petitioner in both W.Ps.

Vs.

1.The State Tax Officer,
Peelamedu South Assessment Circle,
Coimbatore, Tamil Nadu. ... Respondent in W.P.No.46639 of 2025

2.The Assistant Commissioner (ST)(FAC),
Peelamedu South Assessment Circle,
Coimbatore, Tamil Nadu. … Respondent in W.P.No.46642 of 2025

Prayer in W.P.No.46639 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 of the impugned Assessment Order in Ref.No.ZD330524319204S dated 30.05.2024 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2018-19 from the files of the respondent herein, quash the same.

Prayer in W.P.No.46642 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 of the impugned Assessment Order in Ref.No.ZD330225225129P dated 22.02.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC 07 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

For Petitioner (in both W.Ps)	:	M/s.Aparna Nandakumar
For Respondents (in both W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. In W.P.No.46639 of 2025, the Petitioner has challenged the impugned order dated 30.05.2024, which was preceded by a Show Cause Notice in GST DRC-01 dated 05.04.2024 for the tax period 2018 – 2019. Since the Petitioner had failed to respond to the aforesaid Notice, the Petitioner has suffered the aforesaid Assessment order dated 30.05.2024.

4. By the aforesaid order dated 30.05.2024 impugned in W.P.No.46639 of 2025, the following demands have been confirmed against the Petitioner:-

Sl.No	**Tax Period**	**Act**	**Tax**	**Interest**	**Penalty**	**Total**
1	2	3	4	5	6	7
1	April 2018 – March 2019	SGST	1,59,988.00	0.00	79,994.00	2,39,982.00
2	April 2018 – March 2019	CGST	1,59,963.00	0.00	79,982.00	2,39,945.00
3	April 2018 – March 2019	IGST	3,15,945.00	0.00	1,57,973.00	4,73,918.00
4	April 2018 – March 2019	CESS	4,22,279.00	0.00	2,11,140.00	6,33,419.00
Total			**10,58,175.00**	**0.00**	**5,29,089.00**	**15,87,264.00**

5. The learned counsel for the Petitioner submitted that the recovery has been made from the Petitioner for a sum of Rs.12,72,506/-

towards tax liability confirmed vide order dated 30.05.2024 impugned in W.P.No.46639 of 2025 as detailed below:-

S.No	Date	Tax/Penalty	Ledger	Amount in Rs.
1	06.09.2024	CGST-Tax	Cash	Rs.1,59,963/-
2	06.09.2024	SGST-Tax	Credit	Rs.1,59,988/-
3	03.10.2024	IGST-Tax	Credit	Rs.3,15,945/-
4	19.10.2024	IGST-Penalty	Cash	Rs.1,57,973/-
5	19.10.2024	CGST-Penalty	Cash	Rs.79,982/-
6	19.10.2024	SGST-Penalty	Cash	Rs.79,994/-
7	28.02.2025	CESS CESS-Penalty	Cash Cash	Rs.1,07,521/- Rs.2,11,140/-
Total	**Tax paid: Rs.6,35,896/-** **Penalty paid: Rs.3,17,949/-** **CESS+Penalty on CESS paid: Rs.3,18,661/-**			**Rs.12,72,506/-**

6. Insofar as W.P.No.46642 of 2025 is concerned, the Petitioner has challenged the impugned order dated 22.02.2025 which was preceded by a Show Cause Notice in GST DRC – 01 dated 25.11.2024 issued for the tax period 2020 – 2021 to which the Petitioner had not filed any reply. Thus, the Petitioner has suffered the impugned order.

7. It is noticed that there was no payment has been made by the Petitioner towards the tax liability confirmed vide order dated 22.02.2025 impugned in W.P.No.46642 of 2025.

8. Following the consistent view taken by this Court under similar circumstances and taking note of the recovery made for the tax period 2018 – 2019 and considering the fact that the Petitioner has not replied to the Notice that preceded the respective impugned orders, these cases are remitted back to the concerned Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register as confirmed vide impugned order dated 22.02.2025 impugned in W.P.No.46642 of 2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 dated 05.04.2024 and 25.11.2024 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 30.05.2024 and 22.02.2025 as an addendum to the respective Show Cause Notices dated 05.04.2024 and 25.11.2024.

10. In case the Petitioner complies with the above stipulations, the concerned Respondent shall proceed to pass a final 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. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

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 not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions was dismissed *in limine* today.

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

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

02.12.2025

Neutral Citation: Yes / No
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To:

1.The State Tax Officer,
Peelamedu South Assessment Circle,
Coimbatore, Tamil Nadu.

2.The Assistant Commissioner (ST)(FAC),
Peelamedu South Assessment Circle,
Coimbatore, Tamil Nadu.

C.SARAVANAN, J.

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