IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45559, 45568 and 45572 of 2025
and
W.M.P.Nos.50740, 50742, 50749, 50751, 50754 and 50758 of 2025

Tvl.Sri Manjunatha Building Contractors,
Represented by its Proprietor,
Sri.Manjunathan Madhu. ... Petitioner in all W.Ps.

Vs.

The State Tax Officer (Int)(Fac)/Deputy Commercial Tax Officer,
Inspection Group 4
Office of the Joint Commissioner (ST), Intelligence,
Commercial Taxes Building,
Perandapalli,
Hosur – 635 109. ... Respondent in all W.Ps.

Prayer in W.P.No.45559 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 on the file of the Respondent and quash the impugned order have been passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017, dated 16.06.2025, in respect of GSTIN No.33BAAPM1846F1Z3, bearing Reference No.ZD330625150106P for the Financial year 2022-2023 passed by the Respondent.

Prayer in W.P.No.45568 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 on the file of the Respondent and quash the impugned order have been passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017, dated 16.06.2025, in respect of GSTIN No.33BAAPM1846F1Z3, bearing Reference No.ZD330625150273M for the Financial year 2023-2024 passed by the Respondent.

Prayer in W.P.No.45572 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 on the file of the Respondent and quash the impugned order have been passed under Section 74 of the Tamil Nadu Goods and Services Tax Act, 2017, dated 16.06.2025, in respect of GSTIN No.33BAAPM1846F1Z3, bearing Reference No.ZD330625150378A for the Tax period from April 2024 to November 2024 passed by the Respondent.

For Petitioner (in all W.Ps)	:	M/s..M.Nagabushana
For Respondent (in all W.Ps)	:	Mrs.K.Vasanthamala, Government Advocate

COMMON ORDER

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

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

3. In these Writ Petitions, the Petitioner has challenged the respective impugned orders all dated 16.06.2025 passed for the tax period 2022-2023, 2023-2024 and April 2024 – November 2024 which was preceded vide explanation on 19.12.2024 and followed by notices in DRC – 01A and DRC – 01. The Petitioner has also replied to the respective notices issued for the respective tax period both manually and electronically, after the Petitioner was pointed out to file it electronically.

4. However, the Petitioner failed to appear for personal hearing, the Petitioner has also failed to furnish the documents that are required to substantiate the defense in the reply filed by the Petitioner for the respective notice and thus suffered the impugned orders for the respective tax periods.

5. The learned counsel for the Petitioner submits that the Petitioner may be given one opportunity to explain the case afresh, as the impugned orders were passed without the Petitioner participating in the assessment proceedings.

6. The learned counsel for the Petitioner further submits that the Petitioner will be deposit 25% of the disputed tax demanded under impugned orders. It is further submitted that already a sum of Rs.17,00,000/- has been paid by the Petitioner.

7. I have considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

8. Taking note of the overall facts and circumstances of the case, these cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax as confirmed vide respective impugned orders for the respective tax periods. For the purpose of aforesaid 25% of pre-deposit, any amount recovered prior to filing of these Writ Petitions shall be set off, subject to verification by the Respondent.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 dated 26.02.2025 issued for the respective tax periods together with requisite documents to substantiate

the case by treating the impugned Order all dated 16.06.2025 as an addendum to the Show Cause Notices dated 26.02.2025.

10. 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 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 no other amount is in arrears barring the amount demanded under the impugned Order.

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 this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the 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.

25.11.2025

Neutral Citation:Yes/No
jas

To:

The State Tax Officer (Int)(Fac)/Deputy Commercial Tax Officer,
Inspection Group 4
Office of the Joint Commissioner (ST), Intelligence,
Commercial Taxes Building,
Perandapalli,
Hosur – 635 109.

C.SARAVANAN, J.

jas

W.P.Nos.45559, 45568 and 45572 of 2025
and
W.M.P.Nos.50740, 50742, 50749, 50751, 50754 and 50758 of 2025

25.11.2025