IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-11-2025

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 46478 & 46487 of 2025
AND
WMP Nos. 51827, 51838, 51840 and 51829 of 2025

Tvl. MSS Projects,
GSTIN- 33BCBPS2714M1ZK,
represented by its proprietor Manickam Srinivasan,
1, RKV Nagar, 1st street, Thirunagar Colony,
Erode 638003.

..Petitioner in both W.Ps.

Vs

Deputy Commercial Tax Officer,
Park Road Assessment circle,
Commercial Taxes Building,
No.1, Brough Road, Erode 638 001.

..Respondent in
W.P.No.46478/2025

The Assistant Commissioner(CT),
Park Road Assessment circle,
Commercial Taxes Building,
No.1, Brough Road, Erode 638 001.

..Respondent in
W.P.No.46487/2025

PRAYER in WP No. 46478 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD3304240978930 /2018 -2019 dated 12.04.2024 issued by the Sole Respondent and quash the same.

PRAYER in WP No. 46487 of 2025– This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records pertaining to the impugned Order in Form GST DRC 07 bearing reference no. ZD330124089672E /2022 -2023 dated 20.01.2024 issued by the Sole Respondent and quash the same.

(In both W.Ps.)

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent in both the Writ Petitions.

2.By this common order, both the Writ Petitions are 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 these Writ Petitions, the Petitioner is challenging the respective impugned orders dated 12.04.2024 passed for the tax period 2018-19 and impugned order dated 20.01.2024 for the tax period 2022-23.

4.The learned counsel for the Petitioner would submit that the Petitioner failed to take note of the notices that preceded the respective impugned orders and has thus suffered the respective impugned orders. It is further submitted that the Petitioner became aware of the impugned orders only after the Petitioner's bank account was attached on 24.10.2025. It is submitted that the Petitioner has almost deposited (i) 40% of the disputed tax covered by the impugned order dated 12.04.2024 on 09.07.2025 and (ii) the entire tax liability covered by the impugned order dated 20.01.2024 on 27.06.2025 for the tax period 2022-23.

5.The learned Government Advocate for the Respondent is however unable to confirm the same as the extract from the Electronic ledger enclosed along with the typed set pertains to the impugned demand.

6.Be that as it may, following the consistent view taken in similar circumstances, there shall be a direction to the Petitioner to deposit 50% of the disputed tax 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, in case no amount has been deposited by the Petitioner on 09.07.2025 and 27.06.2025.

7.Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 25.11.2023 and 21.09.2023 together with requisite documents to substantiate the case by treating the impugned Orders dated 12.04.2024 and 20.01.2025 as an addendum to the Show Cause Notices dated 25.11.2023 and 21.09.2023.

8.In case the Petitioner complies with the above stipulations, the Respondents 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.

9.It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Orders.

10.In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

12.Both these Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

28-11-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GSA

To

1. Deputy Commercial Tax Officer,
Park Road Assessment circle,
Commercial Taxes Building,
No.1, Brough Road, Erode 638 001.

2.The Assistant Commissioner(CT),
Park Road Assessment circle,
Commercial Taxes Building,
No.1, Brough Road, Erode 638 001.

C.SARAVANAN J.

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