IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46769 & 46773 of 2025
and
WMP.Nos.52194, 52197, 52200, 52204 & 52205 of 2025

Nivedhana Constructions
Rep by its Partner, Mr.B.Pandian
127/22, Kumbakonam Road
Panruti, Cuddalore
Tamil Nadu 607 106 ... Petitioner in both cases

Vs.

1.Deputy Commercial Tax Officer/Deputy State Tax Officer
Panruti- Town, Assessment Circle, Commercial
Taxes Buildings
Near Taluk Office, Old Kumbakonam Road
Panruti, Cuddalore 607 106 ... 1st Respondent in both cases

2. Commercial Tax Officer/Proper Officer(ST)
Panruti- Town, Assessment Circle, Commercial
Taxes Buildings
Near Taluk Office, Old Kumbakonam Road
Panruti, Cuddalore 607 106

3. The Branch Manager
71, Chennai Road, Panruti
Cuddalore District,
Tamil Nadu 607 106 Respondents 2 & 3 in WP.No.46769/2025

Prayer in WP.No.46769 of 2025: This Writ Petition is 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 Respondents in respect of the Impugned Order under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 along with summary of Order in Form GST DRC-07 dated 25.04.2024 having reference No.ZD3304242036011 along with annexure dated 25.04.2024 passed by the 1st respondent for FY 2018-19 and the Rectification Order under Section 161 of the Tamil Nadu Goods and Services Tax Act, 2017 /Central Goods and Services Tax Act, 2017 dated 21.03.2025 having Ref.No.ZD3303251665677 along with annexure dated 20.03.2025 passed by the second respondent for FY 2018-19 in GSTIN:33AANFN2589E1Z3 and quash the same .

Prayer in WP.No.46773 of 2025: This Writ Petition is 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 Respondents in respect of the Impugned Order under Section 73 of the Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 along with summary of Order in Form GST DRC-07 both dated 29.09.2024 having reference No.ZD3304242036011 along with annexure dated 25.04.2024 and having Ref.No.ZD330924205162R and its annexure dated 29.09.2024 in GSTIN:33AANFN2589E1Z3 and quash the same .

For Petitioner (in both cases) : Ms.N.V.Lakshmi

For Respondents (in both cases): Mr.V.Prashanth Kiran for R1 & R2
Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents 1 and 2.

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 Government Advocate for the Respondents 1 and 2.

3. By this common Order, both the Writ Petitions have been disposed of.

4. In WP.No.46773 of 2025, the petitioner has challenged the impugned Assessment Order dated 29.09.2024 which preceded a Show Cause Notice in DRC 01 dated 16.06.2023, impugned Order has been passed in the absence of the reply to the aforesaid Show Cause Notice in DRC 01 dated 16.06.2023.

5. In WP.No.46769 of 2023, the petitioner has challenged the Assessment Order dated 25.04.2024 and the consequential rectification Order dated 21.03.2025.

6. In WP.No.46769 of 2025, the petitioner has challenged the impugned Order dated 25.04.2024 passed under Section 73 of the respective GST Enactment Act for the tax period April 2018 to March 2019. The petitioner was issued with a notice in DRC 01 dated 26.12.2023. However, the petitioner failed to respond to the same and thus, the impugned Assessment Order dated 25.04.2024 came to be passed. Consequently, the impugned Assessment Order dated 25.04.2024 was *suo motu* rectified by the Respondent vide order dated 11.11.2024.

7. Under these circumstances, the petitioner has filed an application for rectification of the aforesaid Order dated 11.11.2024 on 24.02.2025 which has been partly allowed by an Order dated 21.03.2025. Thus, the Petitioner is aggrieved by part of the Order dated 21.03.2025 rejecting the application for rectification, challenge the same in this Writ Petition.

8. The learned counsel for the Petitioner submits that more than 50% of the disputed tax has already been recovered from the Petitioner. However, learned Government Advocate for the Respondents 1 and 2 is unable to confirm the same.

9. Following the consistent view taken by this Court under similar circumstances and taking note of the fact that the petitioner has failed to respondent to the notice that preceded the respective assessment Orders, these cases are remitted back to the concerned respondent to pass fresh orders subject to the petitioner depositing 50% of the disputed tax confirmed in each of the impugned orders in cash from the Petitioners Electronic Cash Register within 30 days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices that preceded the respective impugned orders together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

11. Amount which has already recovered from the Petitioner shall be adjusted towards 50% of the disputed tax as ordered above. This will be however subject to verification by the concerned Respondent.

12. In case the Petitioner complies with the above stipulations, the concerned 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, if any, shall also stand automatically vacated.

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

14. 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 this Writ Petition was dismissed *in limine* today.

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

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

01.12.2025

Internet : Yes/No
Speaking Order/Non-Speaking Order
Neutral Citation : Yes/No
gv

C.SARAVANAN.J

gv

To

1.Deputy Commercial Tax Officer/Deputy State Tax Officer
Panruti- Town, Assessment Circle, Commercial
Taxes Buildings
Near Taluk Office, Old Kumbakonam Road
Panruti,
Cuddalore 607 106

2. Commercial Tax Officer/Proper Officer(ST)
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