IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48112 of 2025 and W.M.P.No.53766 of 2025
and
W.P.No.45602 of 2025 and W.M.P.Nos.50802 and 50803 of 2025

VAIBHAV REALITY HOMES PRIVATE LIMITED,
Represented by its Director,
Mr.Senthil Kumar Periyathambi,
Registered Office:s1, Second Floor,
VaibhavsVihan, Senthil Avenue Main Road,
Kamaraja Puram, Chennai,
Tamil Nadu – 600 073. ... Petitioner in all cases

Vs.

THE DEPUTY COMMISSIONER (ST) (FAC),
Tambarram Zone,
Chennai. ... Respondent in all cases

Prayer in W.P.No.48112 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of respondent pertaining to the Impugned Order dated 31.12.2023 for the Financial Year (2017-18) having the reference No.ZD3312232898818 and quash the same and direct the Respondent to unfreeze the bank account having the account number 201333333331 and the IFSC Code;ESFB0001139.

Prayer in W.P.No.45602 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned Demand Notice bearing GSTIN:33AADCV4015C1ZY/JUL-2017 to MAR-2018 dated on 19.07.2025 for the Financial Year (2017-2018) and quash the same and direct the Respondent to unfreeze the bank account number 201333333331 and the IFSC Code;ESFB0001139.

For Petitioner : Dr.M.Sathya Kumar in all cases
For Respondent : Mr.T.N.C.Kaushik,
Additional Government Pleader in all cases

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COMMON O R D E R

In W.P.No.48112 of 2025, the petitioner has challenged the impugned assessment order dated 31.12.2023. The impugned order is an ex parte order, as the petitioner failed to respond the Show Cause Notice in DRC-01 dated 30.09.2023.

2. In W.P.No.45602 of 2025, the petitioner has challenged the impugned Demand Notice confirmed vide order dated 31.12.2023, which is under challenge in W.P. No. 48112 of 2025.

3. The learned counsel for the petitioner submits that the petitioner is agreeable to deposit the entire disputed tax as a condition for *de novo* adjudication. The submission of the learned counsel for the petitioner is recorded.

4. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

5. Therefore, to balance the interest of both parteis, viz., the Assessee and the Revenue, the impugned orders are quashed and the cases are remitted back to the concerned Respondent to pass fresh order on merits subject to the petitioner depositing 100% of the disputed tax confirmed vide order dated 31.12.2023 within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the petitioner shall file a reply to the Show Cause Notice dated 30.09.2023 together with the requisite documents to substantiate the case by treating the impugned order dated 31.12.2023 as an addendum to the Show Cause Notice dated 30.09.2023.

7.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 raised/vacated.

8. 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.

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

10. These Writ Petitions are disposed of with the above observations. No costs. Connected W.M.Ps are closed.

18.12.2025

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Neutral Citations: Yes/No

To:
THE DEPUTY COMMISSIONER (ST) (FAC),Tambarram Zone,Chennai.

C.SARAVANAN, J.

nvi

W.P.No.48112 of 2025 and W.M.P.No.53766 of 2025 and
W.P.No.45602 of 2025 and W.M.P.Nos.50802 and 50803 of 2025

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