IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.48776 and 48873 of 2025
and
W.M.P.Nos.54466, 54468, 54583 and 54585 of 2025

Tvl.Baqir Brothers,
Represented by its Partners,
Taher Hiranwala and Shabbir Hiranwala. ... Petitioner in both W.Ps.

Vs.

1.The Deputy State Tax Officer - II,
Harbour Assessment Circle,
No.32, Integrated Commercial Taxes Building,
(Room No.325), 3rd Floor,
Elephant Gate Bridge Road,
Chennai – 3. ... Respondent in W.P.No.48776 of 2025

2.The Deputy State Tax Officer - I,
Harbour Assessment Circle,
Integrated Commercial Taxes Building,
Chennai North Division, No.32,
Elephant Gate Bridge Road,
Chennai – 3. ... Respondent in W.P.No.48873 of 2025

Prayer in W.P.No.48776 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 pertaining to the order dated 12.02.2025 issued in Form GST DRC – 07 bearing Reference No.ZD330225106839E and to quash the same and to direct the respondent to afford the petitioner a fresh opportunity to submit ta detailed reply, produce evidence, and be heard in person, including the right to cross-examine any witness or evidence relied upon, and to pass a reasoned, speaking order in accordance with law.

Prayer in W.P.No.48873 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 pertaining to the order dated 24.02.2025 issued in Form GST DRC – 07 bearing Reference No.ZD330225250136T and to quash the same and to direct the respondent to afford the petitioner a fresh opportunity to submit ta detailed reply, produce evidence, and be heard in person, including the right to cross-examine any witness or evidence relied upon, and to pass a reasoned, speaking order in accordance with law.

For Petitioner (in both W.Ps)	:	Mr.C.Bosco
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.48873 of 2025, the Petitioner has challenged the impugned Order dated 24.02.2025, which was preceded by a Show Cause Notice in GST DRC-01 dated 25.11.2024 wherein, for the tax period 2020 – 2021, the following demand has been confirmed:

Sl.No	Description	SGST	CGST	IGST	CESS	Total
1	2	3	4	5	6	7
1	Total tax due in (Under declaration of output tax) + (Excess claim of ITC) above	257805	257805	46252	0	561862
2	Interest	192750	192750	36358	0	421858
3	Penalty on amount in S.No.1	25781	25781	20000	0	71562
4	Late fee	0	0	0	0	0
5	**Total (1+2+3+4)**	**476336**	**476336**	**102610**	**0**	**1055282**
	Amount paid	NIL	NIL	NIL	NIL	NIL
	Balance	**476336**	**476336**	**102610**	**0**	**1055282**

4. In W.P.No.48776 of 2025, the Petitioner has challenged the impugned order dated 12.02.2025, which was preceded by a Show Cause Notice in GST DRC – 01 dated 22.11.2024 also for the same tax period..

5. It is noticed that for the same period, the two officers who are the Respondents in the respective Writ Petitions filed respective impugned orders.

6. According to the Petitioner, there is overlap in the demand that has been confirmed vide order dated 24.02.2025 impugned in W.P.No.48873 of 2025.

7. The learned counsel for the Petitioner submits that as far as the demand that was confirmed vide order dated 12.02.2025 is concerned, the entire tax liability including penalty has been paid for IGST and CGST and part of the SGST alone has been paid. He further submits that the balance amount will also be discharged by the Petitioner.

8. The learned Government Advocate for the Respondents is however unable to confirm the same and further submits that there is no merits in the challenge to the respective orders as there is no overlap.

9. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondents and balancing the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Deputy State Tax Officer – I / 2nd Respondent herein, to pass a consolidated order on merits subject to the Petitioner depositing another 25% of the disputed tax in cash confirmed vide impugned

order dated 24.02.2025 from the Petitioner's Electronic Cash Register together with the balance amount that remains unpaid as far as demand confirmed vide order dated 12.02.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Needless to state, amount already paid by the Petitioner shall be adjusted towards pre-deposit of 25% of the disputed tax as ordered above, which will be however subject to verification by the Respondents.

11. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 dated 22.11.2024 and 25.11.2024 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 12.02.2025 and 24.02.2025 as an addendum to the respective Show Cause Notices dated 22.11.2024 and 25.11.2024.

12. It is open for the Petitioner to substantiate the entire demand that was confirmed vide order dated 12.02.2025 impugned in W.P.No.48776 of 2025 has been subsumed into order dated 24.02.2025 impugned in W.P.No.48873 of 2025 and that there is an overlap.

13. In case the Petitioner complies with the above stipulations, the 2nd Respondent herein 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.

14. It is made clear that bank attachment shall be lifted subject to the deposit of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

15. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

16. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

19.12.2025

Neutral Citation: Yes / No
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To:

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(Room No.325), 3rd Floor,
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Chennai – 3.

2.The Deputy State Tax Officer - I,
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Chennai North Division, No.32,
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C.SARAVANAN, J.

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