



W.P.No.48160 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48160 of 2025

and

W.M.P.Nos.53818 & 53821 of 2025

BBCL Prime Constructions Private Ltd
(Formerly Known as Tvl. BBCL Developers India Private Limited)
Represented by its Authorized Signatory Mr. Ankit
No.20, BBCL, Mylai Ranganathan Street,
T.Nagar, Chennai – 600017
Now at, 4th Floor, No.49/24, Collage Road,
Nungambakkam, Chennai – 600006. ... Petitioner

Vs.

Commercial Tax Officer / State Tax Officer
Chennai Central,
Group-V, Intelligence-I,
PAPJM Building, No.1, Greams Road,
1st Floor, Chennai – 600006. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for
issuance of a Writ of Certiorari, calling for the records on the file of the
Respondent and quash the Impugned Order under section 73 of the Tamil
Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act,



W.P.No.48160 of 2025

2017 having GSTIN: 33AAFCB5071J1ZR dated 22.07.2024 along with Summary of the Order in Form GST DRC 07 dated 22.07.2024 having Reference No.ZD330724253522 passed by the Respondent for the FY 2022-2023.

For Petitioner : Mr.N.V.Narayanan

For Respondent : Mrs.P.Selvi
Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the impugned Order of the Respondent dated 22.07.2024, whereby the demand proposed in the Show Cause Notice in DRC-01 dated 27.02.2024 has been confirmed.



W.P.No.48160 of 2025

WEB COPY

4. The impugned order reveals that the petitioner has appeared in-person and filed a reply to the notice. However, the petitioner failed to file requisite documents to substantiate the case.

5. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 50% of the disputed tax, along with requisite documents.

6. Recording the submission made by the learned counsel for the petitioner, the case is remitted back to the respondent to redo the exercise, subject to the petitioner depositing 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.

7. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated 27.02.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.07.2024 as an addendum to the Show Cause Notice dated 27.02.2024.



W.P.No.48160 of 2025

WEB COPY 8. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. It is needless to state that, before passing any such orders, the petitioner shall be heard.

9. The attachment of the bank account of the petitioner shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% 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.

11. 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.



W.P.No.48160 of 2025

WEB COPY12. Accordingly, this Writ Petition stands disposed of. Consequently,
connected miscellaneous petitions are closed. No costs.

09.12.2025

raja

Neutral Citation : Yes / No

To

The Commercial Tax Officer / State Tax Officer
Chennai Central,
Group-V, Intelligence-I,
PAPJM Building, No.1, Greams Road,
1st Floor, Chennai – 600006.



WEB COPY



W.P.No.48160 of 2025

C.SARAVANAN, J.

raja

W.P.No.48160 of 2025

09.12.2025