IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.48234, 48237, 48251 and 48254 of 2025
and
W.M.P.Nos.53888, 53890, 53895, 53897, 53910,
53911, 53916 and 53918 of 2025

Sivasakthi Constructions,
Represented by its Partner,
Thiru.Ramakrishnan,
No.74, Sivasakthi Complex,
Bazaar Street, Thiruvathur Village,
Pavanjur Post,
Cheyyur Taluk,
Kancheepuram-603 312 ... Petitioner in all W.Ps

Vs.

1. The Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, First Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu – 603 101

2. State Tax Officer / Commercial Tax Officer,
Chengalpattu Intelligence Division,
No.870/2A, First Floor,
Kancheepuram High Road,
Thimmavaram,
Chengalpattu - 603 101. ... Respondents in all W.Ps

Prayer in W.P.No.48234 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd Respondent herein in impugned order in DRC-07 having reference number ZD331024112950Z dated 17.10.2024 passed under Section 74 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same.

Prayer in W.P.No.48237 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd Respondent herein in impugned order in DRC-07 having reference number ZD331124066595E dated 11.11.2024 passed under Section 74 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same.

Prayer in W.P.No.48251 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 2nd Respondent herein in impugned order in DRC-07 having reference number ZD331124074057O dated 11.11.2024 passed under Section 74 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same.

Prayer in W.P.No.48254 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the Respondent herein in impugned order in DRC-07 having reference number ZD331124166541Q dated 21.11.2024 passed under Section 74 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same

In all W.Ps

For Petitioner : Mr.S.Velu

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

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

2. By this common order, all these Writ Petitions are being disposed of at the stage of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The details of the impugned orders in these writ petitions and the demand confirmed therein against the petitioner are as follows:-

Sl. No.	***Writ Petition***	***Date of Impugned Order***	***Assessment year***	***Determined Tax Amount***
1.	48234/2025	17.10.2024	2019-2020	Rs.19,72,527/-
2.	48251/2025	11.11.2024	2020-2021	Rs.1,22,93,721/-
3.	48237/2025	11.11.2024	2021-2022	Rs.1,36,57,398/-
4.	48254/2025	21.11.2024	2022-2023	Rs.1,65,36,678/-

Sl. No.	***Writ Petition***	***Date of Impugned Order***	***Assessment year***	***Determined Tax Amount***
			Total	Rs.4,44,60,324/-

4. It is noticed that the impugned orders have preceded Show Cause Notices in GST DRC-01 issued for the respective tax periods, to which the petitioner has failed to reply and therefore suffered the respective impugned assessment orders.

5. The explanation forthcoming in the Affidavit filed in support of the present writ petition is that the petitioner was unaware of the respectine impugned orders and thus failed to participate in the assessment proceedings.

6. It is further submitted by the learned counsel for the petitioner that the petitioner is supporting marginalized sections of society by employing them and providing employment and therefore may be given an opportunity to defend the case.

7. In the Affidavit filed in the present writ petitions, the petitioner is agreeable to the decision taken by this Court ***M/s. Sri Balaji Traders Vs.***

Deputy Commercial Tax Officer in *W.P.No.5539 of 2025 dated 24.02.2025*, wherein this Court has remanded back the case for *de novo* proceedings subject to payment of 25% of the disputed tax by the petitioner.

8. 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 50% 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.

9. Under normal circumstances, this Court would have directed the petitioner to deposit 50% of the disputed tax as the orders are of the year 2024. However, considering the amounts involved, the impugned orders are quashed and the cases are remitted back to the concerned respondent to pass a fresh order on merits, subject to the petitioner depositing a sum of Rs.1,25,00,000/- [Rupees One Crore Twenty Five Lakh only] towards the tax liability confirmed vide impugned orders as pre-deposit within in a period of thirty days from the date of receipt of order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 passed for the respective tax periods

together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the Show Cause Notices in DRC-01.

11. 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 shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the deposit of Rs.1,25,00,000/- 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 Orders.

13. 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.

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

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

10.12.2025

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Neutral Citation Case : Yes/No

To:

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C.SARAVANAN, J.

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