IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.48541 and 48544 of 2025
and
W.M.P.Nos.54199, 54200, 54204 and 54206 of 2025

M/s.Sai and Co
Rep by its Partner
M.Rajesh ... Petitioner in both W.Ps.

Vs.

The State Tax Officer,
Panruti Rural,
Old Kumbakonam Road,
Commercial Tax Building 1st Floor,
Panruti – 607 106. ... Respondent in both W.Ps.

Prayer in W.P.No.48541 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent herein in GSTIN:33ADQFS1406H1Z5/2019-20 and quash the proceedings dated 12.08.2024 passed therein.

Prayer in W.P.No.48544 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the respondent herein in GSTIN:33ADQFS1406H1Z5/2019-20 and quash the proceedings dated 21.08.2024 passed therein.

For Petitioner (in both W.Ps) : Mr.B.Raveendran

For Respondents (in both W.Ps) : Mr.V.Prashanth Kiran
Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government advocate takes notice for the Respondent.

2. This Writ Petition is 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 Respondent.

3. In W.P.No.48541 of 2025, the Petitioner has challenged the impugned order dated 12.08.2024 passed by the State Tax Officer under Section 73 of the respective GST enactments.

4. In W.P.No.48544 of 2025, the Petitioner has challenged the impugned order dated 21.08.2024 passed by the Deputy Tax Officer.

5. Considering the fact that there is a overlap between two orders passed in so far as mis-match between e-way bill and GSTR – 3b, there shall be a direction to the Petitioner to deposit 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty days from the date of receipt of a copy of this order pursuant to order dated 12.08.2024. The Petitioner is however not required to pre-deposit of any further amount as a condition of remand in W.P.No.48544 of 2025.

6. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 21.05.2024 and 06.05.2024 respectively together with requisite documents to substantiate the case by treating the impugned Order dated 12.08.2024 and 21.08.2024 respectively as an addendum to the Show Cause Notices dated 21.05.2024 and 06.05.2024 respectively.

7. In case the Petitioner complies with the above stipulations, the State Tax Officer shall proceed to pass a common 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.

8. 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 in arrears barring the amount demanded under the impugned Order.

9. 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.

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

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

11.12.2025

Neutral Citation: Yes / No
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To

The State Tax Officer,
Panruti Rural,
Old Kumbakonam Road,
Commercial Tax Building 1st Floor,
Panruti – 607 106.

C.SARAVANAN, J.

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