BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: **29.07.2025**

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD) NoS. 20194 & 20195 of 2025
and
W.M.P.(MD) Nos.15569 & 15573 of 2025

M/s.Star Construction,
rep. by its Proprietor S.Anotny Boniface. ... Petitioner in both W.Ps

Vs

The Deputy State Tax Officer-II,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri. ... Respondent in W.P.(MD) No.20194 of 2025

The Deputy State Tax Officer-II,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri. ... Respondent in W.P.(MD) No.20195 of 2025

PRAYER IN BOTH W.Ps: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorari to call for the records on the file of the respondent in GSTIN 33AFYPB2344H3ZG/2020-21, dated 03.02.2025 and 06.02.2025, respectively, passed by the respondent under section

73 of TNGST Act, 2017 and to quash the same as cryptic, and clear violation of Section 6(2)(b) of the TNGST Act 2017, non-speaking, illegal, arbitrary, wholly without jurisdiction and direct the respondent to pass assessment order afresh.

For petitioner (in both W.Ps)	: Mr. N.Sudalai Muthu
For respondent (in both W.Ps)	: Mr.R.Suresh Kumar Additional Government Pleader

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COMMON ORDER

By this common order, both the Writ Petitions have been disposed of at the time of admission with the consent of the learned counsel for the petitioner and the learned Additional Government Pleader for the respective respondent.

2. In both the Writ Petitions, the respective impugned orders have been passed by two Officers holding the same rank.

3. In W.P(MD)No.20194 of 2025, the impugned order, dated 03.02.2025 has been passed by the Deputy State Tax Officer-II. The impugned order preceded

the Notice in DRC 01, dated 25.11.2024. By the impugned order, the demand has been confirmed in respect of the variance between GSTR 01-Return filed by the petitioner and GSTR 07, which is auto-populated in the dashboard of the petitioner. Apart from the amount towards the late fee, totally, the amount confirmed towards the tax comes to Rs.2,73,972/- x 2 (CGST + SGST).

4. As far as W.P.(MD) No.20195 of 2025 is concerned, the Deputy State Tax Officer –I has passed the impugned order, dated 06.02.2025 for the tax period between May-2020 and August-2020 regarding alleged tax evasion on the taxable value of Rs.45,66,200/-. The impugned order has preceded the Notice in DRC 01, dated 27.06.2024. By the impugned order, the petitioner has been asked to pay the tax of Rs.4,10,958/- x 2 (CGST + SGST).

5. It is informed by the learned counsel for the petitioner, which is confirmed by the learned Additional Government Pleader for the respective respondents that the petitioner has not participated in the proceedings before the respective respondents. Therefore, liberty be given to make a fresh representation

by quashing the respective impugned assessment orders.

6. Having considered the submissions made by the learned counsel for the petitioner and the learned Additional Government Pleader for the respective respondents, the Court is of the view to quash the respective impugned orders and remit the cases back to the Deputy State Tax Officer-I.

7. Since two Show Cause Notices have been issued, the Deputy State Tax Officer-I may issue a corrigendum to the respective DRC 01 by issuing composite notice fusing in two Notices as one Notice within a period of thirty (30) days from the date of receipt of a copy of this order. The petitioner shall file a reply to the same together with a pre-deposit of 25% of the disputed tax in cash through its Electronic Cash Register within a period of thirty (30) days thereafter.

8. In case the petitioner complies with the above stipulations, the Deputy State Tax Officer-I shall proceed to pass a fresh order in respect of the DRC 01 to

be issued on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months thereafter. Needless to state, the petitioner shall be heard before passing such order.

9. In case the petitioner fails to comply with any of the conditions stipulated above, the Deputy State Tax Officer-I is at liberty to proceed against the petitioner in accordance with law as if this Writ Petition was dismissed *in limine* today.

10. These Writ Petitions are disposed of, with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

29.07.2025

Index : Yes / No
Internet : Yes / No
apd

To
The Deputy State Tax Officer-II,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri.

The Deputy State Tax Officer-II,
Nanguneri Assessment Circle,
Commercial Taxes Buildings,
Nanguneri.

C.SARAVANAN, J.

apd

W.P.(MD) Nos. 20194 & 20195 of 2025

29.07.2025