IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 3604 of 2026

and WMP.Nos.4024 & 4025 of 2026

M/s.APT Constructions,
Rep., by its Proprietor,
Daksinamurthy Amudharasu,
18, Thiyagarajapuram, Sankaranpalayam,
Vellore-632001.

..Petitioner(s)

Vs

The State Tax Officer, Inspection-III,
Officer of the Joint Commissioner (ST)
(Investigation)
Vellore Division, Station:No.4,
Bharathiyar Salai, Fort Round Road,
Vellore-632001.

..Respondent(s)

Prayer: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the Impugned Order dated 20.06.2025 in Order No.GSTIN:33AIEPA7940D3ZQ/2022-23 issued by the respondent and quash the same as illegal.

For Petitioner(s): Mr.S.Prabakaran
For Respondent(s): Mrs.P.Selvi, Government Advocate

Order

Mrs.P.Selvi, 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 this Writ Petition, the petitioner had challenged the impugned order dated 20.06.2025, whereby the proposal in Show Cause Notice in FORM GST DRC-01 dated 25.02.2025 has been confirmed. By the impugned order, following demand has been confirmed against the petitioner.

Details	SGST Due	CGST Due	SGST paid	CGST paid	SGST balance	CGST balance
Tax	2583251	2583251	--	--	2583251	2583251
Penalty	2583251	2583251	--	--	2583251	2583251
Interest	983476	983476			983476	983476
Total	6149978	6149978	--	--	6149978	6149978

4. The learned counsel for the petitioner submitted that the challenge to the impugned order is primarily on the ground that the petitioner had not submitted a reply and further submitted that already another orders has been passed for the overlapping period on 13.03.2024, against which the petitioner has filed an appeal on 05.07.2024, which has been duly acknowledged by the Appellate Authority in FORM GST APL-02 on 31.12.2024 and that the petitioner had deposited 10% of the disputed tax confirmed by order dated 13.03.2024 and prays to remit back to the respondent to pass a fresh orders.

5. The submission of the learned counsel for the petitioner appears to be reasonable and there is an apparent overlapping between the demand confirmed in the impugned order and the demand that has been confirmed by order dated 13.03.2024.

6. Taking note of the fact that the petitioner had already deposited 10% of the disputed tax in the appeal against the order dated 13.03.2024 on 05.07.2024, the petitioner is directed to deposit a sum of Rs.5,50,000/- as a condition for *denovo* adjudication and the demand confirmed by the impugned order dated 20.06.2025.

7. The case is remitted back to the Respondent to pass a fresh order on merits subject to the petitioner depositing a sum of Rs.5,50,000/- in cash or from the petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of copy of this order.

8. Within such time, the petitioner shall also file a reply to the Show Cause Notice dated in GST DRC-01 dated 25.02.2025 together with requisite documents to substantiate the case by treating the impugned order dated 20.06.2025 as an addendum to the Show Cause Notice dated 25.02.2025.

9. In case, the Petitioner complies with the above stipulations, the

Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferrable, within a perito of three (3) months of such reply/pre-deposit. Subject to petitioner complying with the above stipulations, the attachment of the bank account of the petitioner, if any, shall also stand automatically vacated.

10. It is made clear that the bank attachment shall be lifter subject petitioner depositing the aforesaid amount and the petitioner not being in arrears of any other amount for any other tax period barring the amound 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.

12. Needless to state, before passing any such order, the Respondent shall given due notice to the petitioner.

13. This Writ Petition is disposed of with the above directions. No costs. Consequently, connected miscellaneous petitions are closed.

12-02-2026

(3/3)

JAI

To
1. The state Tax Officer, Inspection-III,
Officer of the Joint Commissioner (ST) (Investigation)
Vellore Division, Station:No.4,
Vellore-632001.

C.SARAVANAN J.

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