IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.01.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.Nos.839, 845, 857 & 862 of 2025
and
W.M.P.Nos1015, 1018, 1024, 1025, 1039, 1042, 1046 & 1048 of 2025

M/s Sowmya Constructions
Represented by its Proprietor
Mr.Kalimuthu Balasubramani No..4 /371-1
Bommaikuttaimedu, Sellappampatti
Namakkal 637 019.

...Petitioner in all W.Ps.

Vs.

The State Tax Officer
Inspection Cell -5 (Intelligence)
Room No.216 2nd Floor office of the Joint
Commissioner (ST) Intelligence Integrated
Commercial Taxes building,
Pitchards Road, Hasthampatti, Salem.

...Respondent in all W.Ps.

Common Prayer :-

Writ Petitions filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorari to call for records of the order passed by the respondent in GSTIN33AIDPB9692C2ZG/2017-2018, 2018-19, 2019-20 & 2020-21 along with Form GST DRC-07 dated 30.11.2024 and consequential rectification order in Form GST DRC-08 in Ref.No.ZD330325226407M 27.03.2025 Ref.No.ZD330325226612R, dated

27.03.2025 ZD3303252269957 dated 27.03.2025 ZD330425104287N dated 12.04.2025 and to quash the same as it is in violation of principles of natural justice

Appearance of the counsel in all W.Ps.

For Petitioner : M/s.Ieswarya

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

Common Order

By this Common Order, all the four Writ Petitions are disposed of.

2. In these Writ Petitions, the petitioner has challenged the respective Assessment Orders all dated 30.11.2024 passed by the Respondent for the respective tax periods 2017-2018, 2018-19, 2019-20 & 2020-21 and the consequential rectification Orders dated 27.03.2025 and 12.04.2025. By the respective Rectification Orders, the demand that was earlier confirmed by impugned Assessment Orders dated 30.11.2024 has been substantively reduced/modified.

3. According to the petitioner, the entire tax liability has been discharged from the petitioner's Electronic Liability Ledger towards the tax demanded for the tax periods 2017-18, 2018-2019 and 2019-20 on 15.07.2025, 24.06.2025 and 24.06.2025 respectively and only for the tax period 2020-21, the payment has not been made.

4. The learned counsel for the petitioner would submit that the petitioner may be given liberty to challenge the Rectification Orders dated 27.03.2025 and 12.04.2025 passed for the aforesaid tax periods.

5. The submission made by the learned counsel for the petitioner is found to be reasonable.

6. Considering the fact that the demand that was earlier confirmed vide the impugned Orders dated 30.11.2024 has been substantially reduced by the Rectification Orders and the amounts are stated to have been paid by the petitioner for the tax periods, as mentioned above, subject to verification, the petitioner is directed to furnish a Certificate from the concerned Jurisdictional Assessing Officer evidencing such payment within a period of 30 days from the date of a receipt of a copy of this order. Upon furnishing such Certificate, the petitioner shall file Appeals before the Appellate Authority. The petitioner is directed to furnish such certificate within the said time. Failing which, the petitioner shall deposit 25% of the disputed tax as confirmed vide Rectification Orders dated 27.03.2025 and 12.04.2025.

7. Insofar as the Assessment Year 2020-21 is concerned, the petitioner shall deposit the entire disputed tax, as confirmed under the Rectification Order dated 12.04.2025, considering the fact that the amount involved therein is marginal.

8. In case, the petitioner files such Appeals along with the certificate obtained from the concerned Jurisdictional Assessing Officer evidencing payment made by the petitioner towards the tax liability confirmed vide impugned Rectification Orders, the petitioner shall not be required to make further pre-deposit, failing which, the petitioner shall make the pre-deposit. In case, the petitioner filed such Appeals after complying with the above stipulations, the Appellate Authority shall entertain the Appeals on merits on its turn without further reference to limitation.

9. Needless to state, before passing any final order, the Petitioner shall be heard.

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

27.01.2026

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Index : yes/no
Neutral Citation : yes/no

To

The State Tax Officer
Inspection Cell -5 (Intelligence)
Room No.216 2nd Floor office of the Joint
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C.Saravanan,J.,

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