IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4791 and 4794 of 2026
and
W.M.P.Nos.5326, 5329, 5332 and 5335 of 2026

Granite World
Rep by its Partner
Ajay Choudhary. ... Petitioner in both W.Ps.

Vs.

The Deputy State Tax Officer,
Commercial Taxes Building,
Krishnagiri – II,
Assessment Circle, Kallukurichi,
Krishnagiri – 635 115. ... Respondent in both W.Ps.

Prayer in W.P.No.4791 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in GSTIN:33AASFG0706F1Z0 (FY 2019-2020) dated 23.12.2023 passed by the Respondent and its consequential Demand Order dated 23.12.2023 having Reference No.ZD3312231885791 issued by the Respondent and quash the same and consequently direct the Respondent to lift the bank attachment.

Prayer in W.P.No.4794 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order bearing GSTIN:33AASFG0706F1Z0 (FY 2019-2020) dated 25.12.2023 passed by the Respondent and its consequential Demand Order dated 25.12.2023 having Reference No.ZD331223193155M issued by the Respondent and quash the same and consequently direct the Respondent to lift the bank attachment.

For Petitioner (in both W.Ps)	:	M/s.Sanskar Samdaria S
For Respondent (in both W.Ps)	:	Mr.C.Harsharaj Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. By this common order, both these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment orders, which were preceded by the respective Show Cause Notices in GST DRC – 01 as detailed below:-

W.P.Nos	Tax Period	Show Cause Notice	Impugned Assessment Order
W.P.No.4791 of 2026	APR 2019 – Mar 2020	19.11.2023	23.12.2023
W.P.No.4794 of 2026	Apr 2019 – Mar 2020	21.11.2023	25.12.2023

4. The challenge to the respective impugned orders primarily on the ground that the aforesaid impugned Assessment orders have been passed ex-parte as the Petitioner failed to file replies to the respective Show Cause Notices in GST DRC – 01.

5. It is noticed that after the Petitioner had been served with intimation in Form GST DRC – 01A dated 17.11.2023, the Petitioner had also been served with respective Show Cause Notices in GST DRC – 01 dated 19.11.2023 and 21.11.2023 which have culminated in the respective impugned orders dated 23.12.2023 and 25.12.2023, as such there is no scope for interfering with the respective impugned orders on the grounds stated in the affidavit or based on the submissions made today.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% 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.

7. Considering the fact that no reply was filed in the respective Show Cause Notices in Form GST DRC – 01 and following the consistent view taken by this Court under similar circumstances, these cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing the entire disputed tax confirmed vide respective impugned orders in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Within such time, the Petitioner shall also file a separate reply to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

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, 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.

10. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the entire disputed tax as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the respective impugned Orders.

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 these Writ Petitions were dismissed *in limine* today.

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

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

11.02.2026

Neutral Citation: Yes / No
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To:

The Deputy State Tax Officer,
Commercial Taxes Building,
Krishnagiri – II,
Assessment Circle, Kallukurichi,
Krishnagiri – 635 115.

C.SARAVANAN, J.

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