IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5964 of 2026
and W.M.P.Nos.6496 & 6497 of 2026

BBCL Prime Constructions Private Ltd
Formely Known as Tvl. BBCL Developers India
Private Limited
Represented by its Managing Director
Mr.Ankit
No 20, BBCL, Mylai Ranganathan Street,
T Nagar, Chennai-600017
Now At
4th Floor, No. 49/24 Collage Road,
Nungambakkam,Chennai-600006

..Petitioner(s)

Vs

1. Commercial Tax Officer State Tax Officer,
   Group V, Intelligence I,
   Chennai Central, Tamil Nadu,
   Station, PAPJM Building No.1, Greams Road,
   1st Floor, Chennai-600 006
2. The Deputy Commissioner (CT)
   Office of the GST Appeal II,
   PAPJM Building,
   2nd Floor, Greams Road,
   Chennai-600 006

..Respondent(s)

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari calling for the records in the file of the First Respondent in respect of the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax

Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 22.07.2024 and having Reference Number ZD330724253225J and its annexure dated 22.07.2024 in GSTIN 33AAFCB5071J1ZR /2021-22 passed by the First Respondent for FY 2021-22 along with the acknowledgement in Form GST APL-02 dated 20.01.2026 having Reference Number ZD330126126408N issued by the Second Respondent under Rule 108 of Central Goods and Services Tax Rules, 2017/ Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2021-22 and quash the same as illegal, contrary to the provisions of the Tamil Nadu Goods and Service Tax Act, 2017 / Central Goods and Service Tax Act, 2017 and in violation of principles of natural justice and fair play.

For Petitioner(s): Mr. N.V. Balaji

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 is before this Court against the impugned Assessment Order dated 22.07.2024 passed for the Tax Period April 2021 – March, 2022.

4. It is noticed that the aforesaid order is a contested order, in the sense, the petitioner had participated in the Show Cause Proceedings by filing a reply to the Show Cause Notice in DRC – 01 dated 27.02.2024.

5. If the petitioner was so aggrieved in terms of the limitation under Section 107 of the respective GST Enactments, they ought to have filed an appeal in so far as the demand has been confirmed by the aforesaid order. However, the appeal was filed before the Appellate Authority namely the office of the second respondent only on 24.11.2025 which is now been rejected by the office of the second respondent vide order dated 20.01.2026.

6. The learned counsel for the petitioner would submit that the petitioner had deposited 10% of the disputed tax at the time of filing the appeal. The learned counsel for the petitioner would further submit that the petitioner is willing to pre-deposit 40% over and above 10% that was already pre-deposited. He had also made an endorsement to that effect in the court bundle which is extracted hereunder:

" Petitioner is willing to pay 40% of disputed tax."

7. As such, the dismissal of the said appeal by the office of the second respondent cannot be found fault with as it is strictly in accordance with Limitation under Section 107 of the respective GST Enactments. However, considering the fact that the petitioner may have a fair case to succeed on merits and considering the fact that petitioner is willing to deposit another 40% of the disputed tax over and above 10% of the disputed tax pre-deposited at the time of filing of appeal on 24.11.2025, I am inclined to dispose this Writ Petition by remitting the case back to the second respondent to pass a fresh order in view of the order dated 20.01.2026 on merits without further reference to the limitations, subject to the petitioner complying with the above conditions stipulated above.

8. Accordingly, the case is remitted back to the 2^{nd} respondent to pass a fresh order in appeal on merits in lieu of impugned order dated 22.07.2024 subject to the Petitioner depositing another 40% of the disputed tax over and above 10% of disputed tax pre-deposited at the time of filing of an appeal, 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.

9. In case there has been any recovery or any other amount paid by the Petitioner or recovered from the petitioner towards the tax liability confirmed vide impugned order dated 22.07.2024, the same shall be set off against the pre-deposit of 40% as ordered above. This shall however be subject to verification by the Respondents.

10. In case the Petitioner complies with the above stipulations, the 2nd respondent shall proceed to pass a final order on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner, if any, shall also stand automatically vacated. All the issues are left open to be canvassed by the Petitioner.

11. It is made clear that bank attachment, if any, shall be lifted subject to the Petitioner depositing 40% of the disputed tax as ordered above and the Petitioner not being in arrears of any other amount demanded for any other tax period barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the concerned 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.

13. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

26-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

BKN

To:

1. Commercial Tax Officer State Tax Officer,
   Group V, Intelligence I,
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C.SARAVANAN, J.

BKN

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