IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.10314, 10318 and 10324 of 2026
and
W.M.P.Nos.11178, 11181, 11186, 11188, 11191 and 11193 of 2026

Tvl.T.K.M.Constructins,
(Represented by its Authorised Signatory
Krishnan Mohan),
No.2/1, Gandhi Nagar, 4th Street, Pudupet Road,
Tirupattur, TamilNadu-635601
... Petitioner in all the writ petitions

Vs.

Assistant Commissioner (ST)
Thiruppattur Assessment Circle,
No.442, Ward-1, Block-18,
Integrated Commercial Taxes Building Ground Floor,
Pudupettai Road, Thiruppattur-635601
... Respondent in W.P.Nos.10314 & 10324/2026

State Tax Officer,
Thiruppattur Assessment Circle,
No.442, Ward-1, Block-18,
Integrated Commercial Taxes Building Ground Floor,
Pudupettai Road, Thiruppattur-635601
… Respondent in W.P.No.10318/2026

W.P.No.10314 of 2026:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Detailed impugned order bearing GSTIN:33AAGFT0719H2ZD/2020-21 dated 19.02.2025 passed by the respondent and quash the same and subsequently direct the respondent to provide personal hearing to the petitioner.

W.P.No.10318 of 2026:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Detailed impugned order bearing GSTIN:33AAGFT0719H2ZD/2023-24 dated 08.09.2025 passed by the respondent and quash the same and subsequently direct the respondent to provide personal hearing to the petitioner.

W.P.No.10324 of 2026:

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the Detailed impugned order bearing GSTIN:33AAGFT0719H2ZD/2024-25 dated 28.08.2025 passed by the respondent and quash the same and subsequently direct the respondent to provide personal hearing to the petitioner.

For Petitioner : Mr.K.Anand

For Respondent : Mrs.K.Vasanthamala
Government Advocate

**COMMON ORDER**

Mrs.K.Vasanthamala, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and

learned Government Advocate for the respondent, the writ petitions are being disposed of at the time of admission.

3. In the Writ Petitions, the petitioner has challenged the impugned Orders dated 19.02.2025, 08.09.2025 and 28.08.2025 passed under Section 73 of the respective GST enactments.

4. By the impugned order, the demand proposed in the Show Cause Notices in DRC-01 dated 26.11.2024, 09.06.2024 and 05.05.2025 have been confirmed, as the petitioner failed to reply to the said show cause notices.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments, against the impugned order has already expired long before. However, the present writ petition has been filed only on 11.03.2026.

6. At this stage, the learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned orders dated 19.02.2025, 08.09.2025 and 28.08.2025 and therefore, the learned counsel seeks one opportunity for de novo adjudication.

7. The learned counsel has also made an endorsement to that effect in the court bundle, which is extracted hereunder:

> *“ The petitioner is ready to pay 25% tax amount in the impugned order dated 19.02.2025.”*

8. Recording the above consent given by the petitioner, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner depositing 25% of the disputed tax in cash 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. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notices dated 26.11.2024, 09.06.2024 and 05.05.2025 together with requisite documents to substantiate the case by treating the impugned Orders dated 19.02.2025, 08.09.2025 and 28.08.2025 as an addendum to the aforesaid show cause notices.

10. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass fresh 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.

11. It is needless to state that, before passing any such order, the petitioner shall be heard.

12. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

13. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the 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 impugned order.

14. 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.

**C.SARAVANAN, J.**

sr

15. The Writ Petitions stand disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

18.03.2026

sr
Index:yes/no
Website:yes/no
Neutral Citation : Yes / No

To

Assistant Commissioner (ST)
Thiruppattur Assessment Circle,
No.442, Ward-1, Block-18,
Integrated Commercial Taxes Building Ground Floor,
Pudupettai Road, Thiruppattur-635601

W.P.Nos.10314. 10318 and 10324 of 2026

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