IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.13660, 13663 & 13668 of 2026
&
WMP.Nos.14938, 14942, 14944, 14945, 14948 & 14950 of 2026

Tvl GVS Engineering and Construction
Represented by its Proprietor,
G.V.Sundaravadanan
No.C-102, Sandal Block,
Prince Green Woods,
No.66, Vanagaram Road,
Chennai-600 058

..Petitioner(s)
in all WPs

Vs

The State Tax Officer
Group -IX Intelligence-II,
Office of the Joint Commissioner (ST),
Chennai Intelligence -II,
No.1, PAPJM Buildings, Room No.109.
I Floor, Greams Road,
Chennai-600 006

..Respondent(s)
in all WPs

Common Prayer : Writ Petitions filed under Article 226 of Constitution of India to call for the records of the Respondent in GSTIN-33AKMP55952P1Z9/ 2019-20, GSTIN-33AKMP55952P1Z9/2020-21 & GSTIN-33AKMP55952P1Z9/2021-2022, respectively in GSTINS-CH2-247/2022-23 dated19/06/2024 and quash the same and consequently direct the respondent to give an opportunity of personal hearing.

For Petitioner(s): Mr.P R Kumar [in all WPs]

For Respondent(s): Mr.V.Prashanth Kiran
Government Advocate [in all WPs]

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent in all the Writ Petitions.

2. 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 Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders dated 19.06.2024, which were preceded by respective show cause Notices in GST DRC-01 wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. Though the petitioner filed reply and sought time to reconcile the difference with the supportive documents, the respondent without giving sufficient opportunity, confirmed the proposal by the impugned Orders dated 19.06.2024.

4. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on 06.04.2026.

5. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 50% of the disputed tax in respect of all the impugned orders as a condition for *denovo* adjudication and he has also made an endorsement to that effect in all the Writ Petitions.

6. The learned counsel for the Petitioner has also made an following endorsement to that effect in all the Writ Petitions which has been extracted hereunder:-

"The petitioner is willing to deposit 50% of the demand"

7. 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 50% of the disputed tax 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 requisite documents to substantiate the case by treating the impugned Order dated 19.06.2024 as an addendum to the respective show cause Notices in DRC-01 preceeding the said impugned Orders.

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.

10. 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.

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

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

15-04-2026

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

vrc

To

The State Tax Officer
Group -IX Intelligence-II,
Office of the Joint Commissioner (ST),
Chennai Intelligence -II,
No.1, PAPJM Buildings, Room No.109.
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C.SARAVANAN, J.

vrc

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