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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 22756 & 22763 of 2024

and

WMP Nos.24797 & 24801 of 2024

Tvl Ratna Infrastructures,
Represented by its Managing Partner,
Mr. Prasada Raju Borukati,
No.7, A1, Pooriyaman Nagar, Thandalam Village,
Uthukottai Taluk, Tiruvallur, Tamilnadu-601 102.

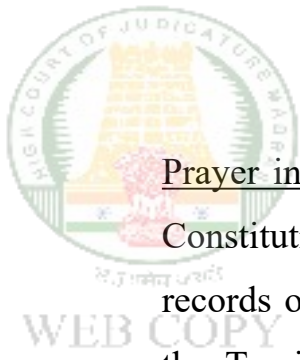
..Petitioner in both W.Ps

Vs

The Deputy State Tax Officer II,
Tiruvallur Assessment Circle
O/o Assistant Commissioner,
4/109, Integrated Goods and Service Taxes
Building, 2nd Floor, Bangalore Highway,
Nazarathpettai, Chennai – 123, Tamil Nadu.

..Respondent in
both W.Ps

Prayer in W.P.No.22756 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari in calling for the records of the Respondent and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 (“TNGST Act”)/Central Goods and Service Tax Act, 2017 (“CGST Act”) in GSTIN 33AASFR8262K1ZJ dated 10.01.2024 along with its annexure and the consequent Summary of the Order in Form GST DRC-07 dated 10.01.2024 both passed by the Respondent and both having Reference Number ZD330124045164X for the FY 2018-19.



Prayer in W.P.No.22763 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari in calling for the records of the Respondent and quash the Impugned Order under section 73 of the Tamil Nadu Goods and Service Tax Act, 2017 (“TNGST Act”)/Central Goods and Service Tax Act, 2017 (“CGST Act”) in GSTIN 33AASFR8262K1ZJ dated 10.01.2024 along with its annexure and the consequent Summary of the Order in Form GST DRC-07 dated 10.01.2024 both passed by the Respondent and both having Reference Number ZD330124046233Z for the FY 2019-20.

For Petitioner(s): N.V.Lakshmi in both W.Ps

For Respondent(s): Mr.C.Harsharaj
Special Government Pleader in both W.Ps

COMMON ORDER

By this common order, both these writ petitions are disposed after recording the concern of the learned counsel for the petitioner that the petitioner shall deposit a sum of Rs.25,00,000/- as a condition for do novo adjudication by the respondent.

2. This deposit shall be made in response to the respective notices issued in DRC – 01, in view of the respective impugned orders passed for the relevant tax periods. The said amount shall be deposited within a period of 30 days from the date of receipt of a copy of this order.



3. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notice in GST DRC-01 dated 11.07.2023 & 05.09.2023 together with requisite documents to substantiate the case by treating the respective impugned Orders dated 10.01.2024 as an addendum to the respective Show Cause Notices.

4. 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.

5. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25,00,000/- of the respective 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 Orders.

6. 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.



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

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8. This Writ Petition stands disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

20-02-2026

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

AV

To

The Deputy State Tax Officer II,
Tiruvallur Assessment Circle
O/o Assistant Commissioner,
4/109, Integrated Goods and Service Taxes Building, 2nd Floor, Bangalore
Highway,
Nazarathpettai, Chennai – 123, Tamil Nadu.



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WP Nos. 22756 & 22763 of 2



C.SARAVANAN, J.

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