IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48699 of 2025 and W.M.P.Nos.54385 and 54387 of 2025
and
W.P.No.48710 of 2025 and W.M.P.Nos.54396 and 54397 of 2025
and
W.P.No.48705 of 2025 and W.M.P.Nos.54389 and 54390 of 2025

Archit Builders Private Limited,
Rep.by its Director, Mr.Sadhasivam,
14/43, Thamarai, School Street,
Koyambedu, Chennai, Tamil Nadu 600 107. ... Petitioner in all cases

Vs.

1. The State Tax Officer,
Koyambedu Assessment Circle,
1st Floor, Integrated GST Buildings,
Chennai Bangalore Highway,
Varadarajapuram, Nexarathpet,
Poonamallee, Chennai – 600 123.

2. The Assistant Commissioner (ST),
Koyambedu Assessment Circle,
1st Floor, Integrated GST Buildings,
Chennai Bangalore Highway,
Varadarajapuram, Nexarathpet,
Poonamallee, Chennai – 600 123. ... Respondents in all cases

Prayer in W.P.No.48699 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records and to quash the 1st Respondent's Assessment Order in

Ref.No.ZD3308242119758 dated 23.08.2024 and the 2nd Respondent's consequential Notice of Attachment in FORM GST DRC-16 dated 04.11.2025 pertaining to GSTIN 33AABCA4151G1Z8 for the financial year 2019-20 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order.

Prayer in W.P.No.48705 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records and to quash the 1st Respondent's Assessment Order in Ref.No.ZD330424177798V dated 23.04.2024 and the 2nd Respondent's consequential Notice of Attachment in FORM GST DRC-16 dated 04.11.2025 pertaining to GSTIN 33AABCA4151G1Z8 for the financial year 2018-19 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order.

Prayer in W.P.No.48710 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records and to quash the 1st Respondent's Assessment Order in Ref.No.ZD330225256396D dated 25.02.2025 and the 2nd Respondent's consequential Notice of Attachment in FORM GST DRC-16 dated 04.11.2025 pertaining to GSTIN 33AABCA4151G1Z8 for the financial year 2020-21 and consequently direct the Respondents to provide sufficient opportunity for the petitioner before passing the assessment order.

For Petitioner : Mr.A.Kumar, in all cases
For Respondents : Mrs.K.Vasanthamala,
Government Advocate in all cases

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COMMON ORDER

By this common order, all these writ petitions are disposed of.

2. In these writ petitions, the petitioner has challenged the following impugned Assessment Orders pased by 1st Respondent and impugned recovery proceedings issued by the 2nd Respondentunder Section 89 of the respective GST enactments.

W.P.Nos.	Assessment Order	Impugned recovery Notice in Form GST DRC-16
48710 of 2025	25.02.2025	04.11.2025
48699 of 2025	23.08.2024	04.11.2025
48705 of 2025	23.04.2024	04.11.2025

3.The aforesaid impugned orders are passed ex-parte in nature, as the petitioner failed to file replies to the respective Show Cause Notices and failed to appear for a personal hearing fixed.

4. It is noticed that these writ petitions have been filed only on 10.12.2025 long after the impugned order came to be passed.

5.Under similar circumstances, Orders have been quashed and cases have been remitted back 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.

6. Therefore, to balance the interest of the both parties, viz., the Assessee and the Revenue, the cases are remitted back to the 1st Respondent to pass fresh orders on merits subject to the petitioner depositing the disputed tax as tabulated below in cash or from the Petitioner's Electronic Cash Register within 30 days from the date of receipt of a copy of this order.

W.P.Nos	Pre-deposit
48699 of 2025	50%
48710 of 2025	25%
48705 of 2025	50%

7. Within such time, the petitioner shall also file a reply to the respective Show Cause Notices in DRC-01 together with requisite documents to substantiate the defence by treating the respective impugned orders as an addendum to the Show Cause Notices.

8. In case the petitioner complies with the above stipulations, the 1st respondent shall proceed to pass a final orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months from the date of such reply/pre-deposit. Subject to the

petitioner complying with the above stipulations, the attachment of the petitioner's bank account and other attachment / recovery proceedings against the petitoiner shall also stand automatically raised/vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not being in arrears of any other amount barring the amount demanded under the impugned Order.

10. In case the petitioner fails to comply with any of the stipulations, the 1st 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.

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

12. Accordingly, these writ petitions stand disposed of with the above observations. No costs. Connected writ miscellaneous petitions are closed.

02.01.2026

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Neutral Citations: Yes/No

To:

1. The State Tax Officer,
   Koyambedu Assessment Circle,
   1st Floor, Integrated GST Buildings,
   Chennai Bangalore Highway,
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C.SARAVANAN, J.

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