IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.48036 of 2025 and W.M.P.Nos.53651, 53653 and 53655 of 2025
and
W.P.No.48037 of 2025 and W.M.P.Nos.53656, 53658 and 53662 of 2025
and
W.P.No.48040 of 2025 and W.M.P.Nos.53661, 53663 and 53664 of 2025
and
W.P.No.48044 of 2025 and W.M.P.Nos.53671, 53678 and 53682 of 2025
and
W.P.No.48051 of 2025 and W.M.P.Nos.53689, 53691 and 53692 of 2025

Tvl.Avanti Metals Private Limited,
Represented by its Chief Accounts Officer,
No.7/1, 4/3, Komal Road,
Maruthur Village,
Nagapattinam-609808 ... Petitioner in all cases

Vs.

1.The State Tax Officer (Roving Squad-II),
O/o The Joint Commissioner (ST) (Intelligence),
Thiruvarur Division,
Thiruvarur.

2. The Branch Manager,
HDFC Bank Limited,
No.2A, Karpagambal Nagar,
1st Street, Nellai Nadar Arch,
Kottivakkam, Chennai-600 041. ... Respondents in all cases

Prayer in W.P.No.48036 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 of the 1st Respondent culminating in Impugned Ex-Parte

Order No.ZD330824237080P dated 27.08.2024, quash the same, and consequently direct the 1st Respondent to take into consideration the payment already made by the Petitioner, and to treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act, 2017.

Prayer in W.P.No.48037 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 of the 1st Respondent culminating in Impugned Ex-Parte Order No.ZD3309241803194 dated 26.09.2024, quash the same, and consequently direct the 1st Respondent to verify the records which was already submitted during audit and to treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST/CGST Act, 2017.

Prayer in W.P.No.48040 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 of the 1st Respondent culminating in Impugned Ex-Parte Order No.ZD330924179806U dated 26.09.2024 for the tax period 2018-19, quash the same, and consequently direct the 1st Respondent to take into consideration the payment already made by the Petitioner, and to treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act, 2017.

Prayer in W.P.No.48044 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 of the 1st Respondent culminating in Impugned Ex-Parte Order No.ZD3309241800893 dated 26.09.2024, quash the same, and consequently direct the Respondent to take into consideration the payment already made by the Petitioner with refund the excess payment of Rs.1,16,574/- paid on 24.09.2024, and to treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act, 2017.

Prayer in W.P.No.48051 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 of the Respondent culminating in Impugned Order No.ZD330924180207B dated 26.09.2024, quash the same, and consequently direct the Respondentto verify the records which was already submitted during audit and to treat the impugned proceedings as under Section 73 instead of Section 74 of the TNGST / CGST Act, 2017.

For Petitioner	:	Mr.K.Thyagarajan in all cases
For R1	:	Mrs.P.Selvi, Government Advocate in all cases
For R2	:	Mr.C.Mohan & Ms.A.Rexy Josephine Mary for M/s.King & Partridge 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 orders, which were passed in the absence of a reply to the show cause notices that preceded the respective impugned orders.

W.P.Nos.	Tax Period	Date of Show Cause Notice	Date of Impugned Order
48036 of 2025	2017-2018	27.09.2023	27.08.2024
48037 of 2025	2021-2022	27.06.2024	26.09.2024
48040 of 2025	2018-2019	27.06.2024	26.09.2024
48044 of 2025	2019-2020	27.06.2024	26.09.2024
48051 of 2025	2020-2021	27.06.2024	26.09.2024

3.The learned counsel for the petitioner submitted that not only the tax but also the interest has already been discharged by the petitioner and no recovery can be made against the petitioner.

4. It is submitted that the imposition of a penalty of 100% under Section 74 was unjustified, even otherwise, in view of facts and circumstances of this case.

5. The learned counsel for the petitioner further submitted that in any event the petitioner may be given an opportunity to explain the case, as the petitioner failed to respond to the respective notices that preceded the impugned orders.

6. The learned counsel for the respondent, however, is unable to confirm whether the tax and interest have been paid or discharged by the petitioner.

7. Considering the above and following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the 1st respondent to redo the exercise, subject to the petitioner depositing 50% of the disputed tax confirmed in each of the impugned orders in cash or from the petitioner's Electronic Cash Register witin a period of 30 days from the date of receipt of a copy of this order.

8.Needless to state, if the amount already paid or recovered exceeds 50% of the disputed tax for the respective tax periods, the petitioner shall not be required to deposit any further amount. This will be however subject to verification by the 1st respondent.

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

10. In the event the petitioner complies with the above stipulations, the 1st respondent shall proceed to pass 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 or pre-deposit. Subject to such compliance, the attachment of the petitioner's bank account shall stand automatically raised/vacated.

11.It is made clear that the bank attachment shall be lifted subject to the deposit of disputed tax as ordered above and the petitioner is not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned orders.

12. In case the petitioner fails to comply with any of the above stipulations, the 1st respondent shall be at liberty to proceed against the petitioner to recover the tax in accordance with law, as if this writ petition had been dismissed in limine.

13. Needless to state, before passing any such order, the 1st respondent shall give due notice to the petitioner.

14. 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 (Roving Squad-II),
O/o The Joint Commissioner (ST) (Intelligence),
Thiruvarur Division,
Thiruvarur.

2. The Branch Manager,
HDFC Bank Limited,
No.2A, Karpagambal Nagar,
1st Street, Nellai Nadar Arch,
Kottivakkam, Chennai-600 041.

C.SARAVANAN, J.

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