IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM
THE HON'BLE MR JUSTICE C. SARAVANAN
WP No. 48480 of 2025
AND
WMP NO. 54135 OF 2025 & WMP NO. 54137 OF 2025

Sivasakthi Constructions,
Rep by its partner,
Ramakrishnan,
No.74, Sivasakthi Complex,
Bazaar Street, Thiruvathur Village,
Pavanjur Post, Cheyyur Taluk,
Kancheepuram 603 312

..Petitioner(s)

Vs

1. The Joint Commissioner (ST),
Chengalpattu Intelligence Division,
No.870/2A, First Floor,
Kancheepuram High Road,
Thimmavaram, Chengalpattu-603 101.

2. State Tax Officer/Commercial Tax Officer,
Chengalpattu Intelligence Division,
No.870/2A, First Floor,
Kancheepuram High Road,
Thimmavaram,Chengalpattu 603 101.

..Respondent(s)

PRAYER

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ Certioirari, calling for the records of the Respondent herein in impugned order in DRC-07 having reference number ZD331124228286N dated 25.11.2024 passed under Section 74 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal.

For Petitioner(s): Mr.V.Parthiban

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is 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 Respondents.

3. The Petitioner is before this Court against the impugned exparte order dated 25.11.2024 passed for the tax period 2023-2024 under Section 74 of the respective GST Enactments, which was preceded by a Show Cause Notice in DRC-01 dated 16.07.2024, to which the petitioner to reply and thus, suffered the impugned order dated 25.11.2024.

4. By the impugned order, the demand confirmed against the petitioner is as follows :-

Sl. No.	*Tax*	*Interest*	*Penalty*	*Total*
1.	1,50,22,471.00	58,94,127.00	2,54,99,799.00	4,64,16,397.00
2.	1,50,22,471.00	58,94,127.00	2,54,99,799.00	4,64,16,397.00
Total	3,00,44,942.00	1,17,88,254.00	5,09,99,598.00	9,28,32,794.00

5. The petitioner was earlier before this court in W.P.Nos.48234, 48237, 48251 and 48254 of 2025 for the tax periods 2019-2020 to 2022-2023, which came to be disposed of on 10.12.2025, whereby this Court ordered to the petitioner to predeposit Rs.1,25,00,000/- as against the demand of Rs.4,44,60,324/-.

6. The learned counsel for the petitioner would further submit that the petitioner had also voluntarily made payment under DRC-03 for assessment year 2023-2024 for a sum of Rs.52,72,262/- against the demand confirmed by the impugned order on the following dates :-

Sl. No.	**Date**	**DRC-03 ARN No.**	**Amount paid Rs.**
1.	18.06.2025	AD330625046270E	5,00,000
2.	18.06.2025	AD3306250462291	4,00,000
3.	15.07.2025	AD3307250278604	8,00,000
4.	21.08.2025	AD330825077974H	18,00,000
5.	25.10.2025	AD331025037272M	17,72,262
	Total		52,72,262

7. The learned Government Advocate for the respondent, however, is unable to confirm the same.

8. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

9. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent 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.

10. Following the consistent view taken by this Court under similar circumstances, the impugned order is quashed and the case is remitted back to the 2nd Respondent to re-do the exercise and pass a fresh order on merits subject to the Petitioner depositing 1/3rd of Rs.3,00,42,942/- of the disputed tax in cash or from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order.

11. In case the Petitioner complies with the above stipulations, the 2nd 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.

12. It is made clear that bank attachment shall be lifted subject to the petitioner depositing 1/3rd of Rs.3,00,42,942/- of the disputed tax as ordered above and the petitioner not being in arrears of any other amount barring the amount demanded under the impugned Order.

13. In case there has already been any recovery or any amount paid by the Petitioner towards the tax liability confirmed by the impugned order, the same shall be set off for the purpose of pre-deposit 1/ 3rd of disputed tax as ordered above.

14. In case the Petitioner fails to comply with any of the stipulations, the 2nd 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.

15. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

16. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06-01-2026

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

RPP

To

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   Chengalpattu Intelligence Division,
   No.870/2A, First Floor,
   Kancheepuram High Road,
   Thimmavaram, Chengalpattu-603 101.

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C.SARAVANAN J.

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