IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 08.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.351 of 2026 and W.M.P.Nos.416, 418 & 419 of 2026
and
W.P.No.358 of 2026 and W.M.P.Nos.423, 426 & 427 of 2026

Vishwakarma Granites,
Represented by its Partner-Bhawarlal Suthar,
S.F.No.244/3A, 3C,
Chennapalli, Kanakalapalli Village,
Chennapalli Post, Shoolagiri Tk,
Krishnagiri District – 635 117. ... Petitioner in both cases

Vs.

1. Deputy State Tax Officer-1 (ST)
Hosur South-II assessment circle,
SURVEY NO.773,
Anna Centenary Building,
Integrated Commercial Taxes Building, Ground Floor,
Near Old Bus Stand, Seetharammedu,
Hosur, Krishnagiri, Tamil Nadu – 635 109.

2. Assistant Commissioner (ST) (FAC)
Hosur, (South)-2 Assessment Circle,
Integrated Commercial Taxes Building,
Seetharam Nagar Medu,
Old Bus Stand, Hosur – 635 109.

3. The Branch Manager,
Indian Bank,
RVN Plaza, 120/2,
Denkanikottah Road,
Opposite to Government General Hospital,
Hsour – 635 109. ... Respondents in both cases

Common Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the First Respondent passed in GSTIN:33AAJFV9082G1ZT/2018-19 dated 22.05.2025 and quash the same.

For Petitioner : Mr.Jawahar Suryaa in both cases
For Respondents : Mr.Prasanth Kiran,
Government Advocate in both cases

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COMMON ORDER

By this common order, the petitions are being disposed of.

2. In W.P.No.351 of 2026, the petitioner has challenged the impugned order dated 22.05.2025 which was preceded by a Show Cause Notice DRC-01 dated 31.05.2024 to which petitioner failed to file a reply. Thus, the impugned Assessment order has been passed.

3. By the aforesaid Assessment Order dated 22.05.2025, the petitioner has been imposed with a general penalty of Rs.50,000/- (Rs.25000/- each under Section 125 of the respective GST Enactments read with **Notification No.80/2022 CT** dated **28.10.2022)** and a Late Fee at the rate of Rs.100/- per day in terms of Section 47(2) of the respective GST Enactments.

4. The late fee of Rs.1,60,300/- each has been imposed under Section 47(2) of the respective GST Enactments, for the delay upto 25.01.2023 alone.

5. In W.P.No.358 of 2026, the petitioner has challenged the impugned Assessment order also dated 22.05.2025 passed by the 1st Respondent for the Tax Period 2018-2019 which was preceded by a Show Cause Notice in DRC-01 dated 27.03.2024 to which petitioner failed to file a reply. Thus, the impugned Assessment order dated 22.05.2025 has been passed.

6. By the aforesaid Assessment Order dated 22.05.2025 impugned in W.P.No.358 of 2026, the petitioner was imposed with tax liability on account of outward supply.

7. Considering the fact that the impugned orders dated 22.05.2025 were passed ex-parte on account of the petitioner's failure to respond to the notice in DRC-01 dated 31.05.2024 and following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the respondent, subject to the peitioner depositing 25% of the disputed tax liability, confirmed vide the impugned Assessment order dated 22.05.2025 impugned in W.P.No.358 of 2026 and late fee of Rs.3,20,600 (Rs.1,60,300/-)

as ordered in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

8. Within such time, the petitioner shall also file replies to the respective Show Cause Notices together with requisite documents to substantiate the defence by treating the respective impugned orders as an addendum to the respective Show Cause Notices.

9. Amount which has already recovered from the Petitioner or paid by the Petitioner against the tax liability confirmed vide impugned orders shall be adjusted towards the pre-deposit as ordered above. This will be however subject to verification by the Respondent.

10. 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.

11.It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax and payment of late fee of

Rs.3,20,000/- as ordered above and the Petitioner not being in arrears of other any amount demanded for any other tax period barring the amount demanded under the impugned Order.

12. 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 these Writ Petitions were dismissed *in limine* today.

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

14. These writ petitions stand disposed of with the above observations. No costs. Consequently, connected W.M.Ps are closed.

08.01.2026

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Neutral Citations: Yes/No
To:
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C.SARAVANAN, J.

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