WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.13347 & 13352 of 2026
and
W.M.P.Nos.14601, 14602, 14604 & 14606 of 2026

M/s. MD Constructions
Rep by its Proprietor Dhanasekaran
No.1/189A, Thiyagikumaran Colony,
Chettipalayam, Thirumuruganpoondi Post,
Tiruppur – 641652.

..Petitioner(s) in both Wps.

Vs

The State Tax Officer
Office of Commercial tax officer,
Gandhinagar Assessment circle,
Tiruppur

..Respondent(s) in both Wps.

PRAYER in WP.No.13347 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN: 33ALWPD7367A1Z2/2021-2022, dated 25.06.2025 along with the consequential proceedings under section 73 of the act issued vide FORM DRC-07 Ref. No. ZD3306252663195 dated 25.06.2025 for the financial year 2021-2022 and to quash the same.

https://www.mhc.tn.gov.in/judis

WEB COPY

PRAYER in WP.No.13352 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GSTIN: 33ALWPD7367A1Z2/2022-2023, dated 25.06.2025 along with the consequential proceedings under section 73 of the act issued vide FORM DRC-07 Ref. No. ZD330625265003P dated 25.06.2025 for the financial year 2022-2023 and to quash the same.

For Petitioner(s):	Priyadharshini (In both W.Ps.)
For Respondent(s):	Mrs.P.Selvi Government Advocate (In both W.Ps.)

COMMON ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the Respondent.

2. These Writ Petitions are 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 Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders dated 25.06.2025 respectively, which was preceded by a Show Cause Notices in GST DRC-01 dated 08.07.2024 respectively wherein the Petitioner was called upon to appear for personal hearing. However, the Petitioner had not

https://www.mhc.tn.gov.in/judis

WEB COPY

taken advantage of the same and thus, suffered the impugned Orders dated 25.06.2025 respectively.

4. The Petitioner was also issued with Reminders on 06.06.2025, 18.06.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 09.06.2025 and 23.06.2025. Thus, the impugned Orders have been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petitions have been filed only on 30.03.2026.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 25% of the disputed tax as a condition for *denovo* adjudication.

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle which has been extracted hereunder:-

> *"The Petitioner is willing to deposit 25% "*

https://www.mhc.tn.gov.in/judis

WEB COPY

8. Recording the above submission, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 08.07.2024 together with requisite documents to substantiate the case by treating the impugned Orders dated 25.06.2025 as an addendum to the Show Cause Notice dated 08.07.2024.

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 if any, shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 25% of the 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 Order.

https://www.mhc.tn.gov.in/judis

WEB COPY

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 this Writ Petition was 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. Connected Writ Miscellaneous Petitions are closed.

08.04.2026

Neutral Citation: Yes/No
kmm

To
The State Tax Officer
Office of Commercial tax officer,
Gandhinagar Assessment circle,
Tiruppur

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.

kmm

W.P.Nos.13347 & 13352 of 2026
and
W.M.P.Nos.14601, 14602, 14604 & 14606 of 2026

08.04.2026

https://www.mhc.tn.gov.in/judis

WEB COPY

W.P.Nos.13347 & 13352 of 2026

C.SARAVANAN, J.

This case is listed today under the caption 'For Modification of Order', on the basis of the Memo for Modification of the Order filed by the learned counsel for the petitioner.

2. These Writ Petitions were disposed of on 08.04.2026 by remitting the matters to the respondent for passing fresh orders on the merits of the case, as the petitioner was willing to deposit 25% of the disputed tax, in respect of which the learned counsel for the petitioner made an endorsement.

3. After receipt of the order, the learned counsel for the petitioner filed a Memo before the Registry seeking modification of the order dated 08.04.2026, stating that as against the demand confirmed for the assessment year 2021-2022 *vide* the order dated 25.06.2026 impugned in W.P.No.13347 of 2026, the entire disputed tax had already been recovered on 07.11.2025, 25.11.2025 and 12.12.2025 from the petitioner's respective Electronic Liability Ledger and that similarly, as against the impugned order dated 25.06.2026 relating to the assessment year 2022-2023

https://www.mhc.tn.gov.in/judis

WEB COPY

impugned in W.P.No.13352 of 2026, a sum of Rs.1,80,048/-, which is approximately 0.77% of the disputed tax, had already been recovered.

4. However, the learned counsel for the respondent is unable to confirm the same.

5. In view of the above submissions, it is directed that in paragraph 8, after the expression "Cash Register", the words "less any amount already recovered from the petitioner or paid by the petitioner" shall be inserted. The same words, namely, "less any amount already recovered from the petitioner or paid by the petitioner", shall also be inserted in paragraph 11, after the expression "disputed tax".

6. The Registry is directed to carry out the necessary corrections and issue a fresh copy of the order to the parties.

17.07.2026

JEN

https://www.mhc.tn.gov.in/judis

WEB COPY

C.SARAVANAN, J.
JEN

W.P.Nos.13347 & 13352 of 2026

17.07.2026

https://www.mhc.tn.gov.in/judis