



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-06-2026

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WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 21087 of 2026
and WMP.Nos.22821 & 22822 of 2026**

M/s.Advanced Construction Technologies Pvt. Ltd.
(Represented by its Director Mr. Siddarth Raman),
No.5-55, Forest Range Road, Kuthambakkam
Village, Chettipedu, Poonamallee Taluk,
Tiruvallur District, Chennai-600124.

..Petitioner

Vs

The Joint Commissioner (ST) Intelligence - II
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai- 600 006.

..Respondent

WMP.No.22822 of 2026 is filed to grant stay of the impugned order Ref. No.ZD330326261627B dated 28.03.2026, passed by the Respondent for the period 2019-2020 pending disposal of the writ petition.

For Petitioner: Ms. Sharanya Vijay K.
for Mr. K. Vaitheeswaran

For Respondent: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

An order dated 28.03.2026 under Section 74 of applicable GST enactments is assailed *inter alia* on grounds that the intimation in Form GST DRC - 01A was issued under Section 73, that the show cause notice does not



SENTHILKUMAR RAMAMOORTHY, J.

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contain the ingredients of Section 74 and that such notice was issued beyond the period of limitation applicable to proceedings under Section 73 as an afterthought.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. She submits that the show cause notice was issued under Section 74 and that the issuance of an intimation is not mandatory. She seeks time to file a counter.

3. Upon considering the contentions of learned counsel for the petitioner and on examining the material documents, a *prima facie* case is made out. Therefore, there shall be an interim stay of the impugned order and proceedings pursuant thereto until the next date of hearing.

4. List the matter on 10.07.2026.

12-06-2026

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To

The Joint Commissioner (ST) Intelligence - II
No.1, PAPJM Buildings, Greams Road,
Thousand Lights, Chennai- 600 006.

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