



W.P.Nos.32935, 32936, 32937, 32938 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 04.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.Nos.32935, 32936, 32937 & 32938 of 2025

and

W.M.P.Nos.36931, 36932, 36933, 36934, 36935, 36936, 36937

&

36938 of 2025

R.Ramesh

... Petitioner in all WPs

Vs.

1. The State Tax Officer – I (Intelligence) ,  
St. Joseph's Road, Rajambal Nagar, Allpettai,  
Manjakuppam, Cuddalore – 607 001.

2. The Assistant Commissioner (ST) (FAC)  
Villupuram II, Collector Office Road,  
Moovendar Nagar, Villupuram – 605 602.

... Respondents in all WPs

Prayer in WP.No.32935 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned proceedings in GSTIN/33ABPPR3315K2ZE/2018-19 dated 30.04.2024 passed by the first respondent and quash the same and consequently direct the first respondent to assess the tax liability as per the rules and regulations and pass orders within stipulated time.



W.P.Nos.32935, 32936, 32937, 32938 of 2025

Prayer in WP.No.32936 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned proceedings in GSTIN/33ABPPR3315K2ZE/2019-20 dated 30.04.2024 passed by the first respondent and quash the same and consequently direct the first respondent to assess the tax liability as per the rules and regulations and pass orders within stipulated time.

Prayer in WP.No.32937 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned proceedings in GSTIN/33ABPPR3315K2ZE/2020-21 dated 30.04.2024 passed by the first respondent and quash the same and consequently direct the first respondent to assess the tax liability as per the rules and regulations and pass orders within stipulated time.

Prayer in WP.No.32938 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned proceedings in GSTIN/33ABPPR33315K2ZE/2021-22 dated 30.04.2024 for the financial year 2021-2022 passed by the second respondent and quash the same.

For Petitioner : Ms. R.Revathy in all WPs

For Respondents : Mr.Harsharaj  
Special Government Pleader in all WPs



W.P.Nos.32935, 32936, 32937, 32938 of 2025

### **COMMON ORDER**

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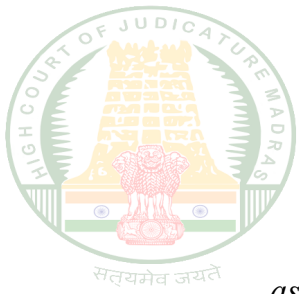
By this common order, all these four writ petitions are being disposed of.

2. The impugned orders in DRC – 07 passed by the first respondent for the respective tax periods were preceded by Show Cause Notices issued in Form GST DRC-01, to which the petitioner did not file a reply and thus suffered the impugned orders.

3. These writ petitions were filed on 26.08.2025, whereas the impugned orders were passed on 30.04.2024. The time prescribed to file an appeal under Section 107 of the respective GST enactments have also expired.

4. The learned counsel for the petitioner submits that a certain portion of the tax amount has already been recovered from the petitioner towards the tax liability confirmed under the respective impugned orders.

5. It is noticed that the petitioner had earlier challenged the assessment order dated 30.04.2024 passed for the tax period 2017-2018 in W.P.No.37205 of 2024. The said writ petition came to be disposed of on 12.12.2024, wherein this Court issued the following directions:-



W.P.Nos.32935, 32936, 32937, 32938 of 2025

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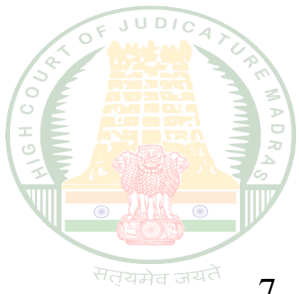
*“5. In view thereof, the impugned order dated 28.06.2024 is set aside and the petitioner shall deposit 25% of the disputed tax within a period of four (4) weeks from the date of receipt of a copy of that order. On complying with the above condition, the impugned order of assessment shall be treated as show cause notice and the petitioner shall submit its objections within a period of four (4) weeks from the date of receipt of a copy of this order along with supporting documents / material. If any such objections are filed, the same shall be considered by the respondent and orders shall be passed in accordance with law after affording a reasonable opportunity of hearing to the petitioner. If the above deposit is not paid or objections are not filed within the stipulated period, i.e. four weeks from the date of receipt of a copy of this order, the impugned order of assessment shall stand restored. It was submitted that pursuant to the impugned order of assessment, recovery proceedings were initiated and bank accounts have been attached. In view of the order passed herein, the bank attachment shall be lifted/withdrawn forthwith on complying with the above condition i.e., payment of 25% of disputed taxes within a period of four weeks from the date of receipt of a copy of this order.*

*6. Accordingly, the Writ Petition stands disposed of. There shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.”*

6. The aforesaid order was partly affirmed by the Hon’ble Division Bench of this Court by order dated 02.06.2025 in W.A.No.766 of 2025, wherein it was recorded as under:-

*“Having hear Mr.J.Kather Hussain, learned counsel for the appellant and Mr.Harsha, learned Special Government Pleader for the Commercial Taxes Department, it would suffice to direct lifting of attachment of the bank accounts retaining an amount of Rs.40.00 lakhs therein, forthwith, as a condition to which the appellant has acquiesced as recorded by the learned Judge in impugned order dated 12.12.2024. We are not issuing notice to the Public Works Department, arrayed as a party, as it is unnecessary for the purposes of this order.*

*2. With this, and as nothing further remains in this writ appeal, the said is closed. No costs. Connected Miscellaneous Petition is also closed.”*



W.P.Nos.32935, 32936, 32937, 32938 of 2025

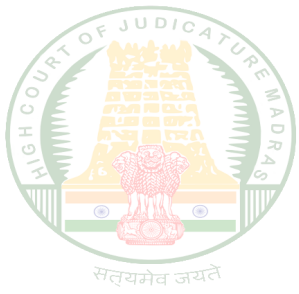
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7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the respondents to pass a fresh orders on terms subject to such assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax in cash 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 Notice in Form GST DRC-01 dated 03.11.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 30.04.2024 as an addendum to the Show Cause Notice dated 03.11.2023.

10. However, any amount deposited or recovered in excess of Rs.40,00,000/- (Rupees Fourty Lakhs) as ordered vide order dated 02.06.2025 in W.A.No.766 of 2025 shall be adjusted towards the pre-deposit of 50% of the disputed tax.



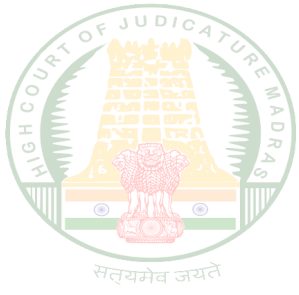
W.P.Nos.32935, 32936, 32937, 32938 of 2025

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11. 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 raised/vacated.

12. It is however made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the petitioner is not in arrears of any other amount barring the amount demanded under the impugned Orders and order covered by order dated 02.06.2025 in W.A.No.766 of 2025.

13. 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 interest and penalty in accordance with law as if this Writ Petition was dismissed *in limine* today.



W.P.Nos.32935, 32936, 32937, 32938 of 2025

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

15. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

**04.12.2025**

Index : Yes/No

Neutral Citation : Yes/No

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**C.SARAVANAN, J.**

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