

W.P.No.619 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.619 of 2026

and

W.M.P.Nos.743 and 744 of 2026

M/s.APT Constructions,
Rep by its Proprietor,
Daksinamurthy Amudharasu.

... Petitioner

Vs.

The State Tax Officer,
Inspection – III,
Office of the Joint Commissioner (ST)(Investigation),
Vellore Division, Station: No.4,
Bharathiyar Salai, Fort Round Road,
Vellore – 632 001.

... Respondent

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 dated 20.06.2025 in Order No.GSTIN:33AIEPA7940D3ZQ/2020-21 issued by the Respondent and quash the same.

For Petitioner : Mr.S.Prabakaran

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



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ORDER

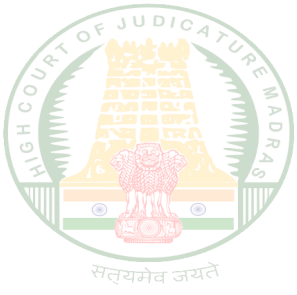
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Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent.

2. In this Writ Petition, the Petitioner has challenged the impugned Assessment order dated 20.06.2025 passed by the Respondent for the Tax Period 2020 – 2021, which was preceded by a Show Cause Notice dated 31.01.2025 to which the Petitioner failed to file a reply and has thus suffered the impugned Assessment Order dated 20.06.2025

3. The case of the Petitioner is that for same Tax Period 2020-2021 another Assessment order dated 18.12.2024 has been passed by the another authority, namely, the Assistant Commissioner.

4. Heard the learned counsel for the Petitioner and the learned Government Advocate for the Respondent after perusing the impugned order and perusing the order dated 18.12.2024 passed for the tax period 2020 – 2021 there appears to be a overlap. However, the amounts are not similar in both of the aforesaid orders dated 20.06.2025 and 18.12.2024.



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5. The Petitioner has also filed an appeal before the Appellate Authority. The Petitioner would have also pre-deposited 10% of the disputed tax as is required under Section 107 of the respective GST enactments.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh consolidated order on merits subject to the Petitioner depositing 10% 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.

7. Within such time, the Petitioner shall also file a consolidated reply to the Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective Assessment Orders dated 20.06.2025 and 18.12.2024 as an addendum to the Show Cause Notices.

8. 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)



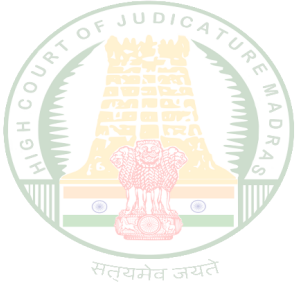
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months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

10. 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.

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



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

21.01.2026

Neutral Citation: Yes / No
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To:

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C.SARAVANAN, J.

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