

W.P.Nos.2026, 2075, 2079, 2081,
2086 & 2092 of 2025

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on	27.11.2025
Pronounced on	08.06.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2026, 2075, 2079, 2081, 2086 & 2092 of 2025

and

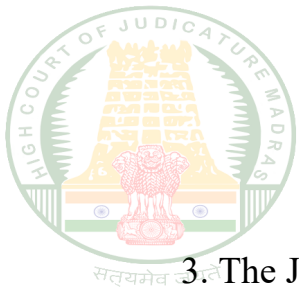
W.M.P.Nos.2424, 2427, 2431, 2434, 2437, 2439, 2443, 2447, 2452, 2453,
2457 & 2459 of 2025

M/s.Ace Tech Heavy Fab Private Limited,
Represented by its Director
Srinivasan Damodaran

... Petitioner in all W.Ps

Vs.

1. The State Tax Officer, Group XI,
Intelligence-II,
Office of the Joint Commissioner (ST),
Intelligence-II,
No.1, PAPJM Buildings,
Greams Road,
Thousand Lights,
Chennai – 600 006.
2. The State Tax Officer,
Group-V,
Intelligence-II,
Office of the Joint Commissioner (ST),
Intelligence-II,
No.1, PAPJM Buildings,
Greams Road,
Thousand Lights,
Chennai – 600 006.



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

... Respondents in all W.Ps

Prayer in W.P.No.2026 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the First Respondent passed in GSTIN: 33AAKCA4960G1ZQ dated 23.09.2024 for the year 2018-2019 and the connected order under Section 74 dated 24.09.2024 and the summary of the order in Form GST DRC-07 dated 24.09.2024 issued in Reference No.ZD3309241574365 and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the Principles of Natural Justice.

Prayer in W.P.No.2075 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the First Respondent passed in GSTIN: 33AAKCA4960G1ZQ dated 23.09.2024 for the year 2020-2021 and the connected order under Section 74 dated 24.09.2024 and the summary of the order in Form GST DRC-07 dated 24.09.2024 issued in Reference No.ZD330924157649U and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the Principles of Natural Justice.



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Prayer in W.P.No.2079 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the First Respondent passed in GSTIN: 33AAKCA4960G1ZQ dated 10.10.2024 for the year 2022-2023 and the connected order under Section 74 dated 10.10.2024 and the summary of the order in Form GST DRC-07 dated 10.10.2024 issued in Reference No.ZD331024067506M and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the Principles of Natural Justice.

Prayer in W.P.No.2081 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the First Respondent passed in GSTIN: 33AAKCA4960G1ZQ dated 24.09.2024 for the year 2019-2020 and the connected order under Section 74 dated 24.09.2024 and the summary of the order in Form GST DRC-07 dated 24.09.2024 issued in Reference No.ZD330924157541C and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the Principles of Natural Justice.

Prayer in W.P.No.2086 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the First Respondent passed in GSTIN: 33AAKCA4960G1ZQ dated 23.09.2024 for the year 2021-2022 and the



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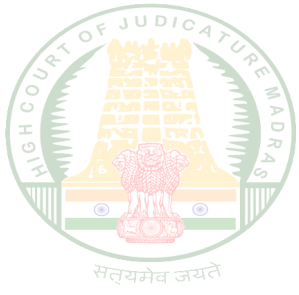
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connected order under Section 74 dated 23.09.2024 and the summary of the order in Form GST DRC-07 dated 24.09.2024 issued in Reference No.ZD330924157738V and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the Principles of Natural Justice.

Prayer in W.P.No.2092 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned proceedings of the First Respondent passed in GSTIN: 33AAKCA4960G1ZQ dated 10.10.2024 for the year 2023-2024 and the connected order under Section 74 dated 10.10.2024 and the summary of the order in Form GST DRC-07 dated 10.10.2024 issued in Reference No.ZD331024067704M and quash the impugned proceedings as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the Principles of Natural Justice.

For Petitioner : Mr.P.Rajkumar
(In all W.Ps)

For Respondents : Ms.Amirtha Poonkodi Dinakaran
(In all W.Ps) Government Advocate



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COMMON ORDER

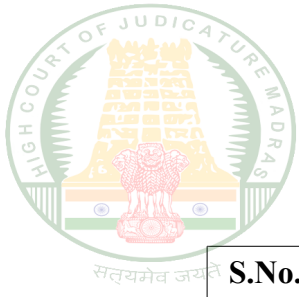
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By this Common Order, all these writ petitions are being disposed of.

2. This case was heard along with a batch of 250 Writ Petitions and as one of the 53 Writ Petitions which were finally heard on the larger issue regarding the challenge to the proceedings under Section 74 of the respective GST Enactments.

3. By a Common Order today in **W.P.No.2142 of 2026 [Turbo Energy Private Limited]**, **W.P.Nos.35967, 35970, 35974 and 35976 of 2024 [Fastenex Private Limited]** and **W.P.Nos.14487, 14492 and 14500 of 2025 [Ispahani Estates Private Limited]**, a detailed order has been passed insofar as the invocation of extended period of limitation under Section 74 of the respective GST Enactments.

4. In these writ petitions, the petitioner has challenged the respective impugned orders passed by the 1st respondent for the respective assessment years as detailed below:



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S.No.	Writ Petition No.	Assessment Year	Date of DRC-01A	Date of DRC-01	Date of Impugned Order
1.	2026/2025	2018-2019	18.06.2024	26.06.2024	23.09.2024 / 24.09.2024
2.	2081/2025	2019-2020	18.06.2024	26.06.2024	24.09.2024
3.	2075/2025	2020-2021	18.06.2024	26.06.2024	23.09.2024 / 24.09.2024
4.	2086/2025	2021-2022	18.06.2024	26.06.2024	23.09.2024 / 24.09.2024
5.	2079/2025	2022-2023	18.06.2024	26.06.2024	10.10.2024
6.	2092/2025	2023-2024	18.06.2024	26.06.2024	10.10.2024

5. By the impugned orders, the demands proposed in the respective show cause notices (DRC-01) that preceded the respective impugned orders have been confirmed in the absence of a reply to the said notices.

6. The impugned orders have been passed following the returns filed by the petitioner, which were taken up for scrutiny under Section 61 of the respective GST enactments.

7. During the course of scrutiny, an inspection was conducted on 06.03.2024. Pursuant to which, an intimation was issued on 07.03.2024, calling upon the petitioner to furnish information and documents, regarding the 30 items specified therein. In response to which, the petitioner submitted



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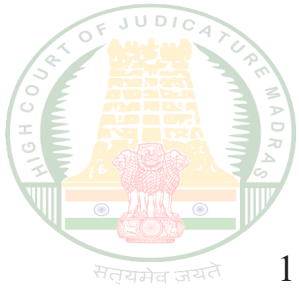
their reply on 20.03.2024.

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8. In this background, the intimations in Form DRC-01A dated 20.06.2024 were issued, which remained unanswered. Following this, notices in DRC-01 dated 26.06.2024 were issued for the respective tax periods. These notices were also not responded to by the petitioner. Thus, the impugned orders have been passed.

9. A perusal of the impugned orders reveals that demands have been confirmed in respect of different heads ranging from 7 to 19.

10. The consistent view of this court under similar circumstances has been to remit the case back to the respondent to pass a fresh order on merits, subject to persons like the petitioner depositing proportionate amounts as a condition for condoning the delay in approaching this Court. The impugned orders in the present Writ Petitions were passed in the month of September 2024 and October 2024. Four Writ Petitions were filed within the condonable period of limitation and two of the Writ Petitions have been within the limitation prescribed under Section 107 of the respective GST enactments.



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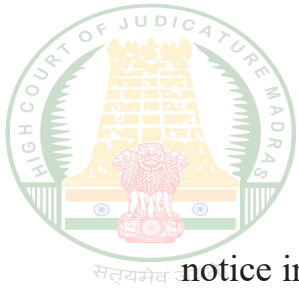
11. The learned counsel for the petitioner has made elaborate submissions against the invocation of extended period of limitation under Section 74. As mentioned above in the beginning, I have already passed a detailed Common Order today in **W.P.Nos.35967, 35970, 35974 and 35976 of 2024 etc., batch**, wherein the law relating to the invocation of the extended period of limitation under Section 74 of the respective GST enactments has been explained in detail. The ratio laid in the said decision is applicable *mutatis mutandis*.

12. Moreover, the *Explanation 2* to Section 74 is attracted in the facts of the present case, as the petitioner has failed to furnish the documents sought for by the respondent. The said explanation reads as under:

Explanation 2 -

For the purposes of this Act, the expression “suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.

13. Since the petitioner has not responded to the intimation dated 07.03.2024 fully, and thereafter, to the intimation dated 18.06.2024 and the



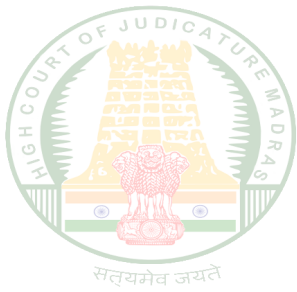
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notice in DRC-01 dated 26.06.2024 for the respective assessment years, it has been construed as suppression of facts to evade tax, thereby invoking the extended period of limitation. Therefore, the petitioner is guilty of suppression of facts

14. That apart, as held in the above referred case, the department fully relies on the record maintained by the petitioner. In this background, if it appears to the proper officer that tax has not been paid, or has been short paid, or that an erroneous refund has been issued, or if input tax credit has been wrongly availed / utilized, the invocation of machinery under Section 74 can be justified.

15. As far as the Assessment Year 2018-2019, 2019-2020 is concerned, the issue stands covered against the petitioner, even otherwise, in terms of the decision of the Court in **M/s. Tata Play Limited vs. Union of India and Ors** in **W.P.No.17184 of 2024** batch dated **12.06.2025** as modified by order dated **05.11.2025**, the proceedings are within the limitation both under Sections 73 and 74 of the respective GST enactments.



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Sl. No.	Financial Year	Actual Original due date for filing Annual Return under Section 44(1)	/ Due date extended in exercise of power under Section 44 of CGST Act through Notifications	Period of limitation under Section 73(10) of CGST Act	Extended time limit under Section 73(10) for issuance of order under Section 73(9) in exercise of power under Section 168A of CGST Act (upto)	Limitation under Section 73(10) after exclusion of period 15.03.2020 to 28.02.2022 as per Order dated 10.01.2022 of the Hon'ble Supreme Court
1.	2017-2018	31.12.2018	05.02.2020 07.02.2020 (Notification No.06/2020)	05.02.2023	31.12.2023 (Notification No.09/2023)	21.01.2025 Adding 715 days
2.	2018-2019	31.12.2019	31.12.2020 (Notification No.80/2020)	31.12.2023	30.04.2024 (Notification No.56/2023)	27.02.2025 Adding 424 days
3.	2019-2020	31.12.2020	31.03.2021 (Notification No.04/2021)	31.03.2024	31.08.2024 (Notification No.56/2023)	28.02.2025 Adding 334 days

16. The above table from **M/s. Tata Play** referred *supra* will reveal that even if Section 74 has been wrongly invoked, under Section 75(2), the Appellate Authority can transform the proceedings to Section 73. This is possible only if a proper reply is available to the notice in DRC-01.

17. In view of the law settled therein and in view of the **Explanation 2**



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to Section 74, I see no reason to interfere with the Impugned Order.

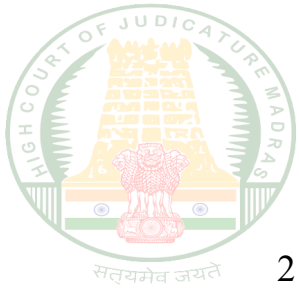
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Therefore, I am of the view that the petitioner cannot be given any indulgence to challenge the correctness of the impugned orders in these writ petitions in the absence of a proper reply.

18. However, since *ex parte* orders have been passed, following the consistent view taken in similar circumstances, I am inclined to remit the cases back to the respondent to redo the exercise and pass fresh orders *de novo*, subject to the petitioner depositing 10% of the disputed tax as a condition for such exercise

19. Therefore, the case is remitted back to the respondent on terms, subject to the petitioner depositing 10% of the disputed tax and filing a reply to the respective notices that preceded the respective impugned orders, within a period of 30 days from the date of receipt of a Certified Copy of this order.

20. It is needless to state that, before passing any such orders, the petitioner shall be heard.



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21. In case the petitioner fails to comply with the above conditions, these writ petitions shall stand dismissed.

22. In view thereof, these writ petitions stand disposed of with the above directions. No costs. Connected miscellaneous petitions are closed.

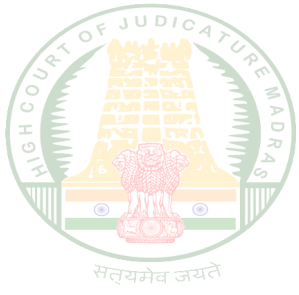
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Neutral Citation : Yes / No

To

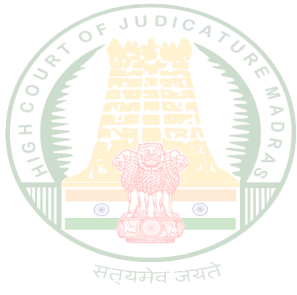
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3. The Joint Commissioner (ST),
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Case Citation: (2026) taxcode.in 1138 HC



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C.SARAVANAN, J.

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Pre-delivery Order in
W.P.Nos.2026, 2075, 2079, 2081, 2086 & 2092 of 2025

08.06.2026