



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WEB COPY

**WP Nos. 21234 & 29028 of 2026
and WMP.Nos.22996, 22997, 31836 & 31837 of 2026**

M/s. NJG Creation
Represented by its Authorised Partner
Nachimuthu Jaganathan, 6, 3rd Street,
Kangayam Road, Tiruppur, Tamilnadu 641604.

..Petitioner in both WPs.

Vs

State Tax Officer (ST) (FAC)
(Also known as commercial tax officer),
Tiruppur Bazaar assessment circle, Tiruppur.

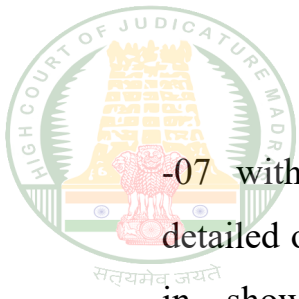
..Respondent in W.P.No.21234 of 2026

1. State Tax Officer (ST) (FAC)
(Also known as commercial tax officer),
Tiruppur Bazaar assessment circle, Tiruppur.

2. Assistant Commissioner
Tiruppur Bazaar, Tiruppur-II, Tiruppur,
Tamil Nadu.

..Respondents in W.P.No.29028 of 2026

Prayer in W.P.No.21234 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus to call for the records on the files of the Respondent in Form GST DRC -07 with Reference No. ZD331125175521P dated 11.11.2025 along with detailed order in GSTIN No. 33AAFFN7619D1ZG / 2021-22 dated 11.11.2025 for the assessment period 2021-22 and quash the same and further direct the respondent to revoke the another order passed for the same proceedings in Form GST DRC



-07 with Reference No. ZD331125175435I dated 11.11.2025 along with detailed order in GSTIN No. 33AAFFN7619D1ZG / 2021-22 dated 11.11.2025 in show cause notice FORM GST DRC 01 with Reference No. ZD330925210382M Dated 17.09.2025.

Prayer in W.P.No.29028 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records on the files of the 1st Respondent in Form GST DRC -07 with Reference No. ZD331125175435I dated 11.11.2025 along with detailed order in GSTIN No. 33AAFFN7619D1ZG / 2021-2022 dated 11.11.2025 for the assessment period 2021-2022 in show cause notice in FORM GST DRC 01 in Reference No. ZD330925210382M dated 17.09.2025 issued by the second respondent and quash the same.

For Petitioner: Mr. Raju Sharma M

For Respondents: Mr. R.Sethu Prabakaran,
Government Counsel (Tax)

COMMON ORDER

Two assessment orders, each dated 11.11.2025, pertaining to the same assessment period are challenged in these two writ petitions.

2. As regards impugned order dated 11.11.2025 forming the subject of challenge in W.P.No.21234 of 2026, learned counsel for the petitioner submits that said order dealt with seven defects. Except defect nos. 1 and 2, he submits that other defects were dropped. He also submits that recoveries were made in



relation to the confirmed tax proposals relating to defect nos. 1 and 2. He also submits that the order impugned in W.P.No.29028 of 2026 is in relation to the same issues and that the two orders cannot survive.

3. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), appears for the respondents. He points out on the basis of written instructions that defect nos. 5 & 6 in the order impugned in W.P.No.29028 of 2026 are different from those dealt with in the order impugned in W.P.No.21234 of 2026.

4. Learned counsel for the petitioner submits that the recoveries made earlier are in excess of 25% of the tax demand relating to defect nos. 1 and 2 in the order impugned in W.P.No.29028 of 2026. This aspect is required to be verified and confirmed.

5. Subject to verifying and confirming that the recoveries made earlier exceed 25% of the tax demand relating to defect nos. 1 and 2 in order bearing Reference No.ZD331125175435I, said order (corresponding to W.P.No.29028 of 2026) is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of confirming the above recovery. As regards the order impugned in W.P.No.21234 of 2026, since it pertains to the same issue and for the same period as in the other writ petition, said order is



SENTHILKUMAR RAMAMOORTHY J.

KJ

partly quashed insofar as issue nos. 1 and 2 are concerned. Subject to confirming the recovery, the attachment of the bank account of the petitioner shall stand raised.

6. These writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

27-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. State Tax Officer (ST) (FAC)
(Also known as commercial tax officer),
Tiruppur Bazaar assessment circle, Tiruppur.

2. Assistant Commissioner
Tiruppur Bazaar, Tiruppur-II, Tiruppur,
Tamil Nadu.

WP Nos. 21234 & 29028 of 2026
and WMP.Nos.22996, 22997, 31836 & 31837 of 2026