



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 23487, 23489, 23589, 23601 & 23604 of 2026
and WMP.Nos.25471, 25472, 25474, 25475,
25538, 25539, 25549, 25553, 25551 & 25555 of 2026**

In all WPs.

Sri Pachaiammam Pori Mundy,
Rep By Its Proprietor,
S Vilwanathan
No.11/1B, By Pass Road,
Perumalpet, Vaniyampadi - 635 752.

..Petitioner

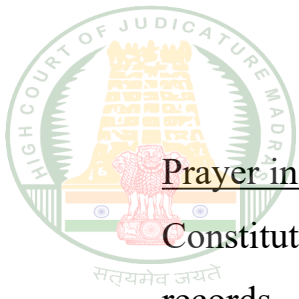
Vs

The State Tax Officer (Review)
Office of the Joint Commissioner (ST)(INTL),
No.4, Bharathiar Salai,
Fort Round, Vellore -632 001.

..Respondent

Prayer in W.P.No.23487 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 of the respondent in his proceeding in GSTIN - 33ACKFS2695B1Z4/ 2021-22 and quash the proceeding dated 06.02.2026 passed therein.

Prayer in W.P.No.23489 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 of the respondent in his proceeding in GSTIN - 33ACKFS2695B1Z4/ 2022-23 and quash the proceeding dated 06.02.2026 passed therein.



Prayer in W.P.No.23589 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 of the respondent in his proceeding in GSTIN - 33ACKFS2695B1Z4/2023-24 and quash the proceeding dated 06.02.2026 passed therein.

Prayer in W.P.No.23601 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 of the respondent in his proceeding in GSTIN - 33ACKFS2695B1Z4/2025-26 and quash the proceeding dated 06.02.2026 passed therein.

Prayer in W.P.No.23604 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 of the respondent in his proceeding in GSTIN - 33ACKFS2695B1Z4/2024-25 and quash the proceeding dated 06.02.2026 passed therein.

In all WPs.

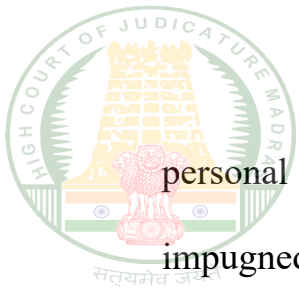
For Petitioner: Mr. Raveendran B

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

COMMON ORDER

In all these five writ petitions, assessment orders under Section 74 of applicable GST enactments are assailed.

2. Learned counsel for the petitioner submits that the show cause notices were replied to. Without duly considering such replies and without providing a

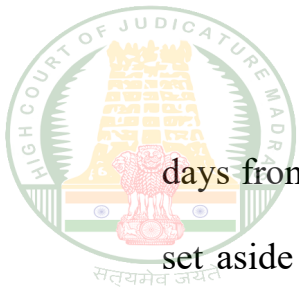


personal hearing after such replies were filed, he submits that the orders impugned herein were issued. Without prejudice, he submits that the petitioner agrees to remit 10% of the disputed tax demand under each impugned order as a condition for remand.

3. On perusal of orders impugned herein, it is noticeable that the tax payer's reply has been referred to and extracted. Thereafter, brief findings are recorded. Illustratively, in respect of defect no.1 in order dated 06.02.2026 relating to assessment period 2021 – 2022, it is stated that concrete reconciliation with evidence has not been furnished. Therefore, it is stated that the reply is not accepted. As regards defect no.2 pertaining to the same period, the conclusion is recorded that the reply is not relevant. As regards defect no.3, it is stated that the tax payer failed to provide evidence that tamarind seeds were supplied.

4. Thus, conclusions often unsupported by reasons are recorded in the impugned orders. Especially considering the fact that such orders were issued under Section 74 of applicable GST statues, this approach cannot be countenanced.

5. For reasons aforesaid, subject to the petitioner remitting 10% of the disputed tax demand under each impugned order, as agreed to, within thirty



days from the date of receipt of a copy of this order, these impugned orders are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 10% of the disputed tax demand.

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

01-07-2026
(2/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The State Tax Officer (Review)
Office of the Joint Commissioner (ST)(INTL),
No.4, Bharathiar Salai, Fort Round,
Vellore -632 001.



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WP Nos.23487, 23489, 23589, 23601 & 23604 of 2



SENTHILKUMAR RAMAMOORTHY J.

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