



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos.23136, 24134 & 24139 of 2026

W.M.P.Nos.25077, 25079, 26250, 26252, 26257 & 26258 of 2026

V.R.Manikandan

GSTIN: 33ALRPM6009M1ZO

55/39, Junction Road, Virudhachalam,

Cuddalore - 606 001.

..Petitioner(s) in all
W.P.'s

Vs

The Deputy State Tax Officer
Virudhachalam Assessment circle,
Commercial Taxes Building near Railway Bridge,
Vayalur, Ulundurpet Main Road,
Cuddalore – 606 001.

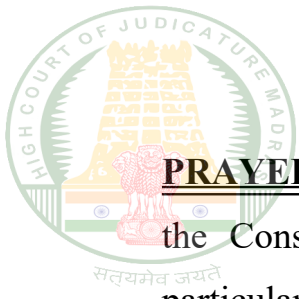
..Respondent(s) in
W.P.No.23136 of 2026

The State Tax Officer (RS – II)
Office of the Joint Commissioner (ST) (Intelligence)
No.1, Vallalar Nagar,
Manjakkuppam,
Cuddalore – 607 001.

..Respondent(s) in
W.P.No.24134 of 2026

The Assistant Commissioner (ST)
Virudhachalam Assessment circle,
Commercial Taxes Building near Railway Bridge,
Vayalur, Ulundurpet Main Road,
Cuddalore – 606 001.

..Respondent(s) in
W.P.No.24139 of 2026



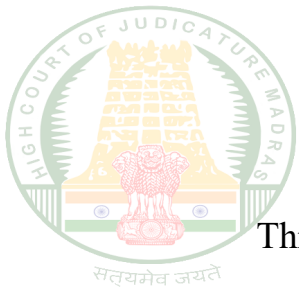
PRAYER in W.P.No.23136 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue Writ, order or direction more particularly in the nature of Writ of Certiorari, calling for the records of the impugned detailed order vide reference No.33ALRPM6009M1ZO/2018-19 dated 30.04.2024, along with the summary order in DRC 07 No.ZD3304242480200 dated 30.04.2024, passed by the respondent and quash the same being perverse, arbitrary, illegal and violative of articles 14 and 19(1)(g) of the constitution.

PRAYER in W.P.No.24134 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue Writ, order or direction more particularly in the nature of Writ of Certiorari, calling for the records of the impugned detailed order vide reference No.33ALRPM6009M1ZO/2018-19 dated 12.09.2025, along with the summary order in DRC 07 No.ZD330925148204F, passed by the respondent and quash the same being perverse, arbitrary, illegal and violative of articles 14 and 19(1)(g) of the constitution.

PRAYER in W.P.No.24139 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, pleaded to issue Writ, order or direction more particularly in the nature of Writ of Certiorari, calling for the records of the impugned detailed order vide reference No.33ALRPM6009M1ZO/2018-19 dated 30.06.2025, along with the summary order in DRC 07 No.ZD330625343122S passed by the respondent and quash the same being perverse, arbitrary, illegal and violative of articles 14 and 19(1)(g) of the constitution.

For Petitioner(s) in all Mr.G.Natarajan
W.P.'s:

For Respondent(s) in all Ms.Amirtha Poonkodi Dinakaran
W.P.'s: Government Advocate



COMMON ORDER

Three separate orders pertaining to financial year 2018 – 2019 are challenged in these Writ Petitions. All the orders were issued *ex-parte* without hearing the petitioner.

2.Learned counsel for the petitioner submits that a common issue pertaining to an alleged discrepancy between the GSTR 07 and GSTR 01 returns forms part of all three orders. Therefore, he submits that the petitioner would remit 50% of the total demand under order dated 30.04.2024 as a condition for remand and 25% of the demand relating to issues other than the difference between GSTR 07 and GSTR 3B with regard to order dated 30.06.2025. An endorsement to that effect has been made on the bundle. Since the only issue dealt with in order dated 12.09.2025 is the difference between GSTR 07 and GSTR 3B, he submits that the said order is liable to be quashed.

3.Ms.Amirta Poonkodi Dinakaran, learned Government Advocate, appears on behalf of the respondent.

4.Subject to the remittance of 50% of the total tax demand under order dated 30.04.2024, within **thirty days** from the date of receipt of a copy of this order, said order is set aside. Subject to the remittance of 25% of the demand under order dated 30.06.2025 (excluding demand relating to the difference in



GSTR 07 and GSTR 3B), within *thirty days* from the date of receipt of a copy of this order, the order dated 30.06.2025 is set aside. Order dated 12.09.2025 is quashed, since the issue relating to GSTR 07 and GSTR 3B is duplicated and the only issue therein. The Tax Officer is directed to re-consider the matters forming the subject of orders dated 30.04.2024 and 30.06.2025 and pass fresh orders thereon within three months from the date of remittance of 50% and 25%, respectively, as indicated above.

5. These Writ Petitions are disposed of on the above terms. Consequently, connected Writ Miscellaneous Petitions are closed. There shall be no order as to costs.

20-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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To

The Deputy State Tax Officer
Virudhachalam Assessment circle,
Commercial Taxes Building near Railway Bridge,
Vayalur, Ulundurpet Main Road,
Cuddalore – 606 001.



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WP No. 23136 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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