



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 27786 & 27793 of 2026
and WMP.Nos.30455, 30457, 30460 & 30461 of 2026**

In both WPs.

Uma Enterprises
Rep by its Proprietor P Umamaheswari
B3-404, Elite Promenade,
7th Phase, JP Nagar, Bengaluru 560 078.

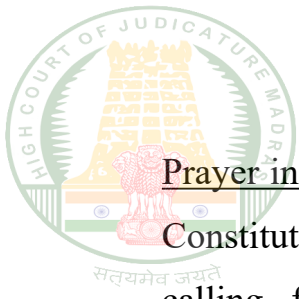
..Petitioner

Vs

The State Tax Officer
Sriperumbudur Assessment Circle
Room No.12 at No 4/109 Ground Floor,
Bangalore Chennai Highway, Varadarajapuram
Integrated commercial Taxes Building,
Nazarethpet, Chennai 600 123.

..Respondent

Prayer in W.P.No.27786 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Impugned Order of the Respondent in GSTIN/33ABAPU2285L1ZE/2021-2022 dated 08.12.2025 along with Summary of the Order in Reference No. ZD3312251226450 and quash the same as illegal, arbitrary, violative of the principles of natural justice and contrary to the provisions of the Tamil Nadu Goods and Services Tax Act, 2017, and consequently direct the Respondent to provide an opportunity to the Petitioner to submit objections and participate in the proceedings on merits.



Prayer in W.P.No.27793 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the Impugned Order of the Respondent in GSTIN/33ABAPU2285L1ZE/2021-2022 dated 26.11.2025 along with Summary of the Order in Reference No. ZD3311254612830 dated 26.11.2025 and quash the same as illegal, arbitrary, violative of the principles of natural justice and contrary to the provisions of the Tamil Nadu Goods and Services Tax Act, 2017, and consequently direct the Respondent to provide an opportunity to the Petitioner to submit objections and participate in the proceedings on merits.

For Petitioner: Mr. M. Hariharan

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

The petitioner's GST registration was cancelled on 17-04-2023. Thereafter, pursuant to two separate proceedings relating to assessment period 2021 - 2022, two orders were issued. Both the orders are assailed in these two writ petitions.

2. Adverting to impugned order dated 26-11-2025 in W.P.No.27793 of 2026, learned counsel for the petitioner submits that said order proceeded on the basis that the petitioner's turnover is exempt to the extent of Rs.41,79,031/-. Consequently, he submits that the petitioner was directed to reverse Input Tax Credit. On the contrary, in impugned order dated 08-12-2025 in W.P.No.27786



of 2026, learned counsel submits that said turnover has been treated as a taxable supply. Without prejudice, learned counsel submits that the petitioner agrees to remit 10% of the tax demand under each impugned order as a condition for remand. He has made an endorsement to that effect.

3. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

4. On perusal of impugned order dated 26-11-2025, it is clear that the petitioner's supplies were treated as exempt to the extent of Rs.41,79,031/-. By contrast, in impugned order dated 08-12-2025, supplies of the value of Rs.41,76,112/- for the same period were treated as taxable.

5. Considering the cancellation of the petitioner's registration on 17-04-2023 and the fact that the two orders are incompatible and cannot be reconciled, both the impugned orders are set aside subject to the condition that the petitioner remits 10% of the tax demand under each order, as agreed to, within a period of sixty days from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, a consolidated order shall be issued in relation to the issues raised in both these matters within three months from the date of remittance of 10% in the manner specified above. Subject to this condition, the attachment, if any, of the petitioner's bank account shall stand raised.



SENTHILKUMAR RAMAMOORTHY J.

KJ

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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.

29-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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