



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HONOURABLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos.24713 and 24719 of 2026 and
WMP Nos.26942, 26944, 26946 & 26947 of 2026**

M/s.Ragavendra Controls Pvt. Ltd.,
(Represented by its Managing Director
Mr.Arutchelvam Kaliayperumal)
SF No.658/1A, Molapalayam Road,
Vellanaipatti Post, Coimbatore - 641048.

Petitioner in both cases

Vs

The State Tax Officer
Singanallur South Assessment Circle,
Coimbatore.

Respondent in both cases

Common Prayer Writ Petitions filed under Article 226 of the Constitution of India, seeking to issue a Writ of Certiorarified Mandamus, calling for the records in the Impugned Order passed by the Respondent in form GST DRC 07 vide Orders Ref Nos.ZD331025278524H and ZD331225345217M along with its accompanying detailed order, both dated 25.10.2025 and 22.12.2025 respectively, and quash the same.

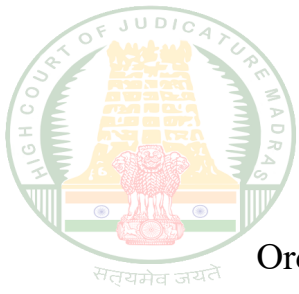
In both cases

For Petitioner:

Mr.B.Syed Abdul Wakeel
for Mr.Jaya Suriya.K.G

For Respondent:

Ms.Amirta Dinakaran,
Government Counsel (T)

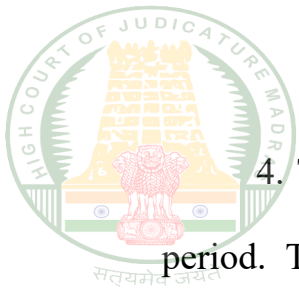


COMMON ORDER

Orders dated 25.10.2025 and 22.12.2025 pertaining to assessment period 2021-2022 are assailed in these writ petitions primarily on the ground that the same issues in relation to the same assessment period are dealt with in the two impugned orders.

2. Learned counsel for the petitioner submits that order dated 25.10.2025 was issued after the petitioner replied to the show cause notice, but no personal hearing was offered. Since common issues are dealt with in both orders in relation to the same assessment period, on instructions, learned counsel for the petitioner submits that 25% of the tax demanded under order dated 22.12.2025 would be remitted as a condition for remand. He has made an endorsement to the effect.

3. Ms.Amirta Dinakaran, learned Government Counsel (T) accepts notice for the respondent. She points out that all issues are not identical. By way of illustration, she refers to issue no.1 in these two orders and points out that issue no.1 in order dated 22.12.2025 relates to a comparison between GSTR9 and GSTR9C returns whereas issue no.1 in order dated 25.10.2025 relates to a comparison between the petitioner's GSTR1 and GSTR9 returns. She also points out similar differences in relation to issue no.5.



4. The issues dealt with in the two orders relate to the same assessment period. The said issues are nearly identical. Order dated 22.12.2025 was issued without hearing the petitioner.

5. Considering these aspects, subject to remittance of 25% of the tax demand under order dated 22.12.2025 within 30 days from the date of receipt of a copy of this order, as agreed to, both the orders impugned herein are set aside and remanded for re-consideration. After providing an opportunity of personal hearing to the petitioner, a fresh common order shall be issued within three months from the date of remittance of 25% of the tax demand under order dated 22.12.2025.

6. With the above observations, these writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

09-07-2026

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

To

The State Tax Officer
Singanallur south assessment circle,
Coimbatore.



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SENTHILKUMAR RAMAMOORTHY J.

vum

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