



WEB COPY

WP Nos. 30712, 30701 & 30715 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 30712, 30701 & 30715 of 2026
and W.M.P.Nos.33734, 33723 & 33735 of 2026**

Kavipiriya Traders, GSTIN 33AFVPL8636F1Z0
Represented by its Proprietor
Murugesan Loganayaki, S.F.No.834/1, Thiru
Valluvar Nagar, Nanjundapuram Village,
Coimbatore 641 108

..Petitioner(s) in all
WP's

Vs

The Commercial Tax Officer
Vadavalli, Coimbatore -II, Coimbatore.

..Respondent(s) in
W.P.30712, 30701 of
2026

The Deputy Commercial Tax Officer
Vadavalli, Coimbatore -II, Coimbatore.

..Respondent(s) in
W.P.30715 of 2026

PRAYER in W.P.No.30712 of 2026: Writ Petition filed under Article 226 of
The Constitution of India praying for the issuance of a Writ of Certiorari, call
for the records pertaining to the impugned order in Form GST DRC 07 bearing
reference no. ZD330625171492D/2023-24 dated 17.06.2025 issued by the
Respondent and quash the same.

PRAYER in W.P.No.30701 of 2026: Writ Petition filed under Article 226 of
The Constitution of India praying for the issuance of a Writ of Certiorari, call



for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD330625171641G/2022-23 dated 17.06.2025 issued by the Respondent and quash the same.

PRAYER in W.P.No.30715 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference no. ZD3305252326399/2023-24 dated 22.05.2025 issued by the Respondent and quash the same.

For Petitioner(s): Mr.G.Derrick Sam
in all WP's

For Respondent(s): Mr.I.Dinesh,
in all WP's Additional Government Pleader (Tax)

COMMON ORDER

In these three writ petitions, assessment orders are challenged on the ground of breach of principles of natural justice.

2. Mr.I.Dinesh, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondent in all writ petitions.

3. Learned counsel for the petitioner submits that the entire tax demand under the three impugned orders were recovered. This aspect is required to be verified and confirmed.



4. Subject to verifying and confirming that the entire tax demand under the three impugned orders were recovered, these orders were set aside so as to provide a reasonable opportunity to the petitioner to contest the tax demand on merits 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 mentioned recoveries. Subject thereto, the bank attachments relating to the impugned orders shall be raised.

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

14-08-2026

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

1. The Commercial TAX Officer
Vadavalli, Coimbatore -II, Coimbatore.
2. The Deputy Commercial Tax Officer
Vadavalli, Coimbatore -II, Coimbatore.



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SENTHILKUMAR RAMAMOORTHY, J.

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