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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 11-08-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP(MD)Nos.22682 to 22687 of 2026

and

W.M.P.(MD)No.16900, 16902, 16904, 16906, 16894 and 16897 of 2026

Tvl. B. Karunakaran Contractor,
Rep. by its B. Karunakaran,
No. 422, Thamarakki South, Idaiyamelur Via,
Sivaganga 630 562.

..Petitioner(s)
in all the W.Ps.

Vs

The State Tax Officer (Review) /The Commercial
Tax Officer, Virudhunagar (Intelligence),
Virudhunagar.

..Respondent(s)
in all the W.Ps.

Prayer in WP(MD) No. 22682 of 2026:-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for the impugned assessment order on the file of respondent vide GSTIN : 33AWSPK4648J1Z0/2018-19 and in summary order Reference No ZD331025389314I dated 31.10.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2018-19 and pass such further or other orders as this Hon'ble Court may deem fit and proper to the circumstances of the case and thus render justice.

Prayer in WP(MD) No. 22683 of 2026:-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS calling for the impugned assessment order on the file of respondent vide GSTIN : 33AWSPK4648J1Z0/2019-20 and in summary order Reference No ZD331025389345D dated 31.10.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the



year 2019-20 and pass such further or other orders as this Hon'ble Court may deem fit and proper to the circumstances of the case and thus render justice.

Prayer in WP(MD) No. 22684 of 2026:-

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARIFIED MANDAMUS calling for the impugned assessment order on the file of respondent vide GSTIN : 33AWSPK4648J1Z0/2020-21 and in summary order Reference No ZD331025389361J dated 31.10.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2020-21 and pass such further or other orders as this Hon'ble Court may deem fit and proper to the circumstances of the case and thus render justice.

Prayer in WP(MD) No. 22685 of 2026:-

Writ Petition, filed under Article 226 of the Constitution of India, praying this court to issue a WRIT OF CERTIORARIFIED MANDAMUS calling for the impugned assessment order on the file of respondent vide GSTIN : 33AWSPK4648J1Z0/2021-22 and in summary order Reference No ZD331125035742Q dated 03.11.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2021-22 and pass such further or other orders as this Hon'ble Court may deem fit and proper to the circumstances of the case and thus render justice.

Prayer in WP(MD) No. 22686 of 2026:-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for the impugned assessment order on the file of respondent vide GSTIN: 33AWSPK4648J1Z0/2022-23 and in summary order Reference No ZD331125043832P dated 04.11.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the



year 2022-23 and pass such further or other orders as this Hon'ble Court may deem fit and proper to the circumstances of the case and thus render justice.

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Prayer in WP(MD) No. 22687 of 2026:-

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of CERTIORARIFIED MANDAMUS, calling for the impugned assessment order on the file of respondent vide GSTIN : 33AWSPK4648J1Z0/2023-24 and in summary order Reference No ZD331125035814N dated 03.11.2025 and quash the same as illegal and devoid of merits and direct the respondent to redo the assessment proceedings for the year 2023-24 and pass such further or other orders as this Hon'ble Court may deem fit and proper to the circumstances of the case and thus render justice.

For Petitioner(s)
in all the W.Ps.:

Mr.Raja.Karthikeyan

For Respondent(s)
in all the W.Ps.:

Mr.R.Parthiban
Special Government Pleader

COMMON ORDER

By this common order, all the six Writ Petitions are disposed of.

2. The details of the impugned orders are as under:-

Sl. No.	W.P.(MD)No.	Date of Impugned Order	Tax Period	Tax Amount	Interest	Penalty
1	22682 / 2026	31.10.2025	2018-19	1765136	2126304	1811162
2	22683 / 2026	31.10.2025	2019-20	2950154	2938838	2950154
3	22684 / 2026	31.10.2025	2020-21	5426666	4737172	5822539
4	22685 / 2026	03.11.2025	2021-22	12043660	7933526	12490630
5	22686 / 2026	04.11.2025	2022-23	4471768	2052538	7055592
6	22687 / 2026	03.11.2025	2023-24	9060550	2532848	9187058



3. The impugned orders were preceded by separate Show Cause Notices issued for the respective tax periods on 11.06.2025 in DRC-01, to which the petitioner had failed to file a reply.

4. The petitioner's case is that the petitioner is a medium-sized contractor. However, the petitioner failed to notice that the notices in DRC-01 had been sent to the petitioner through the Portal on 11.06.2025 and that the impugned orders had also been passed during the last quarter of the financial year 2025-2026.

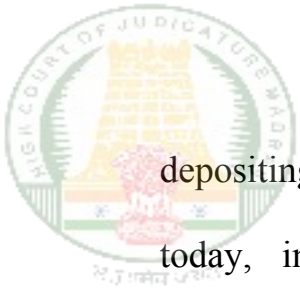
5. It is submitted that the petitioner has a fair case on merits.

6. At this stage, the learned counsel for the petitioner submitted that the petitioner would deposit a sum of Rs.50,00,000/- in three instalments.

7. The learned counsel for the petitioner has made the following endorsement:-

“Give consent to pay Rs.50 Lakhs in three installments and ready to go before the Assessing Authority.”

8. In view of the above, the impugned orders are quashed and the cases are remitted back to the respondent to pass fresh orders, subject to the petitioner



depositing a sum of Rs.50,00,000/- within a period of ninety (90) days from today, in three consecutive monthly instalments commencing from 1st September 2026. Accordingly, the petitioner is directed to deposit the first instalment of Rs.15,00,000/- on or before 1st September 2026, the second instalment of Rs.15,00,000/- on or before 1st October 2026 and the third instalment of Rs.20,00,000/- on or before 1st November 2026.

9. Within the aforesaid period, the petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 11.06.2025, together with the requisite documents to substantiate the case, by treating the impugned orders as an addendum to the Show Cause Notice dated 11.06.2025.

10. In the event of the petitioner complying with the above stipulations, the respondent shall proceed to pass final orders on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months from the date of receipt of such reply / completion of the pre-deposit.

11. In the event of the petitioner failing to comply with any of the above stipulations, the respondent shall be at liberty to proceed against the petitioner for recovery of the tax in accordance with law, as if these Writ Petitions had been dismissed in *limine* today.



12. Needless to state, before passing any such order, the respondent shall give due notice to the petitioner. The petitioner shall cooperate with the respondent by filing adequate documents to substantiate the case. If desired, the petitioner may also file an additional submission.

13. These Writ Petitions stand disposed of with the above observations.

No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

11-08-2026

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

The State Tax Officer (Review) /The Commercial Tax Officer,
Virudhunagar (Intelligence), Virudhunagar.



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WP(MD) Nos. 22682 to 22687 of 2



C.SARAVANAN J.

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Common order in
WP(MD)Nos. 22682 to 22687 of 2026

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