IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.03.2025

CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.9153, 9161, 9166, 9172, 9176, 9181 & 9190 of 2025
& W.M.P.Nos.10256, 10258, 10263, 10264, 10269, 10271, 10273, 10274, 10281, 10284, 10290, 10291, 10295 & 10296 of 2025

K.Mantharachalam,
Proprietor,
No.52, Pattaiappan Nagar,
1st Street, 15, Velampalayam,
Tiruppur, Tamil Nadu 641 652

... Petitioner in all petitions

Vs.

The State Tax Officer,
(also known as Commercial Tax Officer),
Data Analytical Unit – II (FAC),
Office of the Joint Commissioner (ST),
Tiruppur Intelligence Division, Tiruppur,
5/147, AEPC Building, Kaikatti Pudur,
Tiruppur Main Road, Avinashi 641 654

... Respondent in all petitions

Common Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records on the files of the respondent in the following cases and quash the same:

(i) Case ID: AD331123016423S GSTIN: 33AQNPM8755D1ZK/2019-20 dated 05.04.2024 and the connected order under Section

74 dated 05.04.2024 and the summary of the order in Form GST DRC-07 dated 05.04.2024 issued in Ref.No.ZD330424048736B

(ii) Case ID: AD331123016362S GSTIN: 33AQNPM8755D1ZK/ 2018-19 dated 04.04.2024 and the connected order under Section 74 dated 04.04.2024 and the summary of the order in Form GST DRC-07 dated 04.04.2024 issued in Ref.No.ZD3304240400713;

(iii) Case ID: AD330923016956U GSTIN: 33AQNPM8755D1ZK/ 2017-18 dated 04.04.2024 and the connected order under Section 74 dated 04.04.2024 and the summary of the order in Form GST DRC-07 dated 04.04.2024 issued in Ref.No.ZD330424040000C;

(iv) Case ID: AD331123016514P GSTIN: 33AQNPM8755D1ZK/ 2020-21 dated 05.04.2024 and the connected order under Section 74 dated 05.04.2024 and the summary of the order in Form GST DRC-07 dated 05.04.2024 issued in Ref.No.ZD330424048898Z;

(v) Case ID: AD331123016514P GSTIN: 33AQNPM8755D1ZK/ 2021-22 dated 05.04.2024 and the connected order under Section 74 dated 05.04.2024 and the summary of the order in Form GST DRC-07 dated 05.04.2024 issued in Ref.No.ZD330424049202V;

(vi) Case ID: AD331123016875B GSTIN: 33AQNPM8755D1ZK/ 2022-23 dated 27.03.2024 and the connected order under Section 74 dated 27.03.2024 and the summary of the order in Form GST DRC-07 dated 27.03.2024 issued in Ref.No.ZD330324184381L;

(vii) Case ID: AD3311230170320 GSTIN: 33AQNPM8755D 1ZK/2023-24 dated 26.03.2024 and the connected order under Section 74 dated 26.03.2024 and the summary of the order in Form GST DRC-07 dated 26.03.2024 issued in Ref.No.ZD330324174136M;

For Petitioner in all petitions	:	Mr.A.N.R.Jayaprathap
For Respondent in all petitions	:	Mr.C.Harsha Raj, Special Government Pleader

COMMON ORDER

These writ petitions have been filed challenging the respective impugned orders passed by the respondent

2. Mr.C.Harsha Raj, learned Special Government Pleader, takes notice on behalf of the respondent in all the petitions. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. The learned counsel for the petitioner would submit that in these cases, initially, the show cause notices were issued by the respondent. Upon receipt of the said notices, the petitioner had instructed his accountant to file a detailed reply. However, the Accountant had filed only a brief reply dated 02.04.2024, which had not satisfied the respondent to decide the issue in favour of the petitioner. Under these circumstances, the impugned order came to be passed by the respondent. Hence, these petitions have been filed. The details of these writ petitions in nutshell are as follows:

S.No	***Writ Petition No.***	***Show cause notice dated***	***Reply dated***	***Impugned order dated***
1	W.P.No.9153/2025	30.11.2023	02.01.2024	05.04.2024
2	W.P.No.9161/2025	30.11.2023	02.01.2024	04.04.2024
3	W.P.No.9166/2025	27.09.2023	02.01.2024	04.04.2024
4	W.P.No.9172/2025	30.11.2023	02.01.2024	05.04.2024
5	W.P.No.9176/2025	30.11.2023	02.01.2024	05.04.2024
6	W.P.No.9181/2025	30.11.2023	02.01.2024	27.03.2024
7	W.P.No.9190/2025	30.11.2023	02.01.2024	26.03.2024

4. Further, he would submit that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. Hence,

he requests this Court to grant an opportunity to the petitioner to present their case before the respondent by setting aside the impugned orders.

5. On the other hand, the learned Special Government Pleader appearing for the respondent would submit that though sufficient opportunities were provided by the respondent, the petitioner had failed to file their detailed reply and hence, the impugned orders were came to be passed against the petitioner. However, if this Court thinks it as a fit case, he requested this Court to remit the matter back to the respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel for the petitioner and the learned Special Government Pleader for the respondent and also perused the materials available on record.

7. In the cases on hand, it is clear that though an opportunity was provided by the respondent, due to the fault on the part of the petitioner's

Accountant, the petitioner was unable to file their detailed reply. Being unsatisfied with the reply filed by the petitioner, the respondent had confirmed the demand vide the impugned orders. However, since the fault is on the part of the Accountant, this Court is of the view that it is just and necessary to provide an opportunity to the petitioner to establish their case, on merits, before the respondent.

8. Further, it was voluntarily undertook by the learned counsel for the petitioner that the petitioner is willing to pay 25% of the disputed tax amount to the respondent in each case. In such view of the matter, this Court is inclined to set aside the respective impugned orders passed by the respondent. Accordingly, this Court passes the following order:-

> (i) All the 7 impugned orders are set aside and the matters are remanded to the respondent for fresh consideration on condition that the petitioner shall pay 25% of disputed tax amount to the respondents, in each case, within a period of four weeks from today (18.03.2025) and the setting aside of the impugned orders will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their detailed reply/objection along with the required documents, if any, within a period of three weeks from the date of receipt of copy of this order.

(iii) On filing of such reply/objection by the petitioner, the respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

9. With the above directions, these writ petitions are disposed of. No costs. Consequently, the connected miscellaneous petitions are also closed.

18.03.2025

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

KRISHNAN RAMASAMY.J.,

nsa

To

The State Tax Officer,
(also known as Commercial Tax Officer),
Data Analytical Unit – II (FAC),
Office of the Joint Commissioner (ST),
Tiruppur Intelligence Division, Tiruppur,
5/147, AEPC Building, Kaikatti Pudur,
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