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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 16.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.35206, 35208, 35214, 35218, 35223 & 35227 of 2025
and
W.M.P.Nos.39405, 39408, 39412, 39414, 39421,
39422, 39429, 39430, 39435, 39436, 39441 & 39443 of 2025

W.P.Nos.35206 of 2025:-

Murugan
[Trade Name: M.Murugan]
represented by its Proprietor,
8A, Kaveri Nagar, SN Chavadi Kondur,
Cuddalore, Tamil Nadu-607 002.

... Petitioner

Vs.

1.The Assistant Commissioner [FAC]
Cuddalore [Rural] Circle,
Cuddalore.

2.The Commercial Tax Officer,
Cuddalore, Tamil Nadu ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified, to call for the records of order of Assessment in DRC-07 bearing Reference No.ZD330324162512S in GSTIN/ID 33ABRPM0819K1ZF / APR 2017- MAR 2018 dated 25.03.2024 passed by the 2nd respondent and the consequential attachment notice dated 13.08.2025 passed

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by the 1st respondent and to quash the same and to further direct the 2nd respondent to pass fresh orders of assessment after considering the reply filed and also after granting an opportunity to the petitioner.

For Petitioner (in all W.Ps)	:	Mr.R.Ganesh Kanna
For Respondents (in all W.Ps)	:	Mrs.P.Selvi Government Advocate

COMMON ORDER

By this common order, all these Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and the learned Government Advocate for the Respondents following the consistent view taken by this Court under similar circumstances..

2. In these Writ Petitions, the Petitioner has challenged the respective impugned orders passed on the following dates:-

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Sl.Nos	Writ Petition Nos	Impugned Assessment Order dated	Show Cause Notice dated	Tax Period
1	W.P.No.35206 of 2025	25.03.2024	27/09/23	July – 2017 to March 2018
2	W.P.No.35208 of 2025	25.03.2024	031023	April – 2018 to March – 2019
3	W.P.No.35214 of 2025	26.03.2024	03 10 23	April – 2019 to March – 2020
4	W.P.No.35218 of 2025	26.03.2024	03 10 23	April – 2020 to March – 2021
5	W.P.No.35223 of 2025	26.03.2024	03 10 23	April – 2021 to March – 2022
6	W.P.No.35227 of 2025	26.03.2024	031023	May – 2022 to March – 2023

3. In all these cases, the Petitioner has responded to the Show Cause Notice in DRC – 01 after reminders were given by the Respondent. However, it is the case of the Petitioner that the impugned orders were passed without giving an opportunity to the Petitioner for personal hearing.

4. It is the specific case of the Petitioner that most of the Show Cause Notices in DRC – 01 that preceded the impugned orders, Section 74 of the respective GST enactments have been invoked. However, such Show Cause Notices are silent as to basis on which, Section 74 of the respective GST enactments could have been invoked and therefore it is submitted that the aforesaid impugned orders passed by the 2nd Respondent are without

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jurisdiction.

5. That apart, it is submitted that part of the demand has also been recovered from the Petitioner. It is submitted that as against the total demand of Rs.6,36,71,575/-, a sum of Rs.2,97,36,733/- has been recovered from the Petitioner.

6. The learned Government Advocate for the Respondents on the other hand would submit that the Respondents are unable to confirm the same and that the details are not readily available.

7. A reading of the aforesaid impugned orders indicate that the Petitioner has replied to the Show Cause Notices but has not been heard. Considering the fact that the Petitioner deserves a chance of personal hearing, this Court is inclined to remit the case back to the Respondents to pass fresh orders on merits, subject to the Petitioner depositing 25% of the disputed tax, after adjusting the amounts already recovered from the Petitioner.

8. The attachment orders which have been passed shall stand revoked or

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revived subject to final orders to be passed by the 2nd Respondent. Needless to state, before passing such order, the Petitioner shall be heard. The Petitioner shall co-operate with the Respondents, failing which, the Respondents are at liberty to re-confirm the demand.

9. These Writ Petitions stand disposed of with the above observations. No costs. Connected Miscellaneous Petitions are closed.

16.09.2025

Neutral Citation : Yes / No

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To

1.The Assistant Commissioner [FAC]
Cuddalore [Rural] Circle,
Cuddalore.

2.The Commercial Tax Officer,
Cuddalore, Tamil Nadu

C.SARAVANAN, J.

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