IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.09.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.37423 and 37426 of 2025
and
W.M.P.Nos.41868, 41870, 41874 and 41875 of 2025

Tvl.The Panruti Agricultural Producers,
Co-operative Marketing Society Ltd,
Rep by its Managing Director
Mr.P.Chandrasekaran,
No.5A, VizhammangalamPattai,
Panruti.
Cuddalore – 607 106. ... Petitioner in both W.Ps

Vs.

1.The State Tax Officer – 1,
Panruti Town Assessment Circle,
Commercial Tax Building,
Old Kumbakonam Road,
Near Taluk Office,
Panruti – 607 106.

2.The Branch Manager,
Cuddalore Distrct,
Central Co-operative Bank Ltd,
Cuddalore. ... Respondents in both W.Ps

Prayer in W.P.No.37423 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the files of the 1st respondent in GSTIN NO.33AABAP1121B1ZJ/2019-20 dated 19.08.2024 and quash the same is illegal, invalid without jurisdiction and violated principles of natural justice.

Prayer in W.P.No.37426 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records in the files of the 1st respondent in GST:33AABAP1121B1ZJ/2020-21 dated 04.02.2025 and quash the same is illegal, invalid without jurisdiction and violated principles of natural justice.

For Petitioner (in both W.Ps)	:	Mr.D.Vijayakumar
For Respondents (in both W.Ps)	:	Mr.C.Harsharaj Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. These Writ Petitions are being disposed of at the time of admission after hearing the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents following the consistent view taken by

this Court under similar circumstances.

3. In these Writ Petitions, the Petitioner has challenged the respective orders dated 19.08.2023 and 04.02.2024 passed for the Tax Period 2019 – 2020 and 2020 – 2021 respectively. The Petitioner had failed to respond to the Notice that preceded in the impugned order and has thus suffered the impugned order.

4. The Petitioner has also slept over the rights and not filing an Appeal. The explanation that is forthcoming is that the orders were uploaded in the web portal. It is submitted that the Petitioner is a Primary Agricultural Co-operative Societies registered under the provisions of the Co-operative Societies Act, 1983.

5. Having considered the submissions made by the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents, Court is inclined to quash the impugned orders dated 19.08.2023 and 04.02.2025 and the cases are remitted back to the Respondents to pass a fresh orders subject to the Petitioner depositing 25% of the disputed within a period of thirty (30) days from the date of receipt of a copy of this order. Subject to

the Petitioner depositing the aforesaid amount within the aforesaid period and file a reply, the attachment of the bank account of the Petitioner shall also stand automatically raised/vacated.

6. However, it is made clear that if the amount is not remitted within a period of thirty (30) days, the orders passed today will stands automatically re-called, in which case, the Respondents are at liberty to proceed against the Petitioner in the manner known to law.

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

26.09.2025

Neutral Citation : Yes / No

jas

To

1.The State Tax Officer – 1,
Panruti Town Assessment Circle,

Commercial Tax Building,
Old Kumbakonam Road,
Near Taluk Office,
Panruti – 607 106.

2.The Branch Manager,
Cuddalore Distrct,
Central Co-operative Bank Ltd,
Cuddalore.

C.SARAVANAN, J.

jas

W.P.Nos.37423 and 37426 of 2025
and
W.M.P.Nos.41868, 41870, 41874 and 41875 of 2025

26.09.2025