



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.42874 , 42878, 42882 & 42886 of 2025

and

W.M.P.Nos.47942,47944, 47947, 47950, 47952, 47953, 47955, 47956 of 2025

TVL.THIRUMURUGAN AGRO PRODUCTS

Rep by its Partner S.R. Shanmuga Sundaram

No.1116, Paalimedu, Kaspapettai Post,

Modakurichi Taluk, Erode 638115.

...Petitioner in all the petitions

Vs.

The State Tax Officer (Roving Squad - II)

Office of the Joint Commissioner (ST) Intelligence,

Erode Division,

Tamil Nadu

...Respondent in all the petitions

Prayer in W.P.No.42874 / 2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the respondent in GSTIN: 33AAQFT5116L1ZU/2021-22 dated 27.06.2025, the connected order passed dated 27.06.2025 under Section 74 of the CGST Act and the consequential Summary of the Order in Form DRC-07 in Reference No.ZD330625310943H



dated 27.06.2025 and quash the same as being passed without considering the objections dated 17.06.2025 filed by the petitioner and so issued contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the Tamil Nadu Goods and Services Tax Act, 2017 .

Prayer in W.P.No.42878 / 2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the respondent in GSTIN: 33AAQFT5116L1ZU/2023-24 dated 27.06.2025, the connected order passed dated 27.06.2025 under Section 74 of the CGST Act and the consequential Summary of the Order in Form DRC-07 in Reference No.ZD330625311257L dated 27.06.2025 and quash the same as being passed without considering the objections dated 17.06.2025 filed by the petitioner and so issued contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the Tamil Nadu Goods and Services Tax Act, 2017 .

Prayer in W.P.No.42882 / 2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the respondent in GSTIN: 33AAQFT5116L1ZU/2022-23 dated 27.06.2025, the connected order passed dated 27.06.2025 under Section 74 of the CGST Act and the consequential Summary of the Order in Form DRC-07 in Reference No.ZD330625311106U dated 27.06.2025 and quash the same as being passed without considering the



objections dated 17.06.2025 filed by the petitioner and so issued contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the Tamil Nadu Goods and Services Tax Act, 2017 .

Prayer in W.P.No.42886 / 2025 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned proceedings of the respondent in GSTIN: 33AAQFT5116L1ZU/2024-25 dated 27.06.2025, the connected order passed dated 27.06.2025 under Section 74 of the CGST Act and the consequential Summary of the Order in Form DRC-07 in Reference No.ZD330625311590P dated 27.06.2025 and quash the same as being passed without considering the objections dated 17.06.2025 filed by the petitioner and so issued contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the Tamil Nadu Goods and Services Tax Act, 2017 .

For Petitioner : Mr.P.Rajkumar

For Respondent : Mr.C.Harsharaj

Special Government Pleader

COMMON ORDER

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



2. These Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In these writ petitions, the petitioner has challenged the impugned orders all dated 27.06.2025 passed for the tax period 2021-2022, 2022-2023, 2023-2024, 2024-2025. Although, in the very first page of the impugned orders it has been stated as 27.06.2024 of each of the year, it appears to be a typographical mistake. Impugned orders have been preceded by notices in DRC 01 which according to the petitioner was replied back on 17.06.2025.

4. Learned counsel for the petitioner has also produced acknowledgment to the above reply in Form GST DRC- 06. The petitioner has also filed a copy of the e-mail acknowledgments for all the replies to the respective notices in DRC 01. However, the impugned orders have been issued as the petitioner has not responded to the reply. This case has come up for admission on 07.11.2025.



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5. Learned counsel for the respondent was directed to verify whether indeed the replies were uploaded on the portal. He fairly conceded it is not reflected in the GST Portal.

6. However, the applications filed by the petitioner seems to indicate that the petitioner had indeed replied on 17.06.2025 which has also been acknowledged on the same date. It ought to generate a reply on the same day acknowledging the uploading of the information.

7. The records reveal that the impugned orders have resulted in violation of Principles of Natural Justice as the petitioner's reply has not been considered. The petitioner has also opted for a personal hearing. There appears to have been miscommunication which has led to passing of the impugned orders.

8. Considering the same, the impugned orders are quashed and the cases



are remitted back to the respondent for passing of fresh order on merits within a period of three months from the date of receipt of a copy of this order. The respondents are also directed to take steps to alter/delete the encumbrance made in the petitioner's property.

9. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner

10. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

10.11.2025

Neutral Citation

gv



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C.SARAVANAN.J

gv

To

The State Tax Officer (Roving Squad - II)
Office of the Joint Commissioner (ST) Intelligence,
Erode Division,
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