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W.P.Nos.44448, 44450, 44452, 44453, 44457, 44460 and 44461 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44448, 44450, 44452, 44453, 44457, 44460 and 44461 of 2025

and

W.M.P.Nos.49579, 49581, 49582, 49583, 49592, 49593, 49585, 49586,
49590, 49591, 49596, 49597, 49599 and 49600 of 2025

W.P.No.44448 of 2025

Tvl.Ganapathy Agro Industries,
Represented by its Partner
A.Radhakrishnan

... Petitioner

Vs.

1.The Deputy Commissioner of Commercial
Taxes (GST Appeal),
Coimbatore.

2.The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.

3.The Deputy State Tax Officer (ST),
Avarampalayam Circle,
Coimbatore.

4.The Deputy Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore-III.

... Respondents



W.P.Nos.44448, 44450, 44452, 44453, 44457, 44460 and 44461 of 2025

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 27.02.2024 in GSTIN:33AAEFG3802A1Z9/2019-2020 passed by the 3rd Respondent and the consequential order dated 27.02.2024 in Reference No.ZD330224162993C (Form-DRC-07) passed by the 4th Respondent, and quash the same, and consequentially direct the Respondents to de-freeze the bank accounts bearing Account No.006102000034928, IDBI Bank, Coimbatore Branch, Account No.1270135000006854 and Account No.1270153000000353, KVB Bank, Ganapathy Branch.

W.P.No.44450 of 2025

Tvl.Ganapathy Agro Industries,
Represented by its Partner
A.Radhakrishnan

... Petitioner

Vs.

- 1.The Appellate Deputy Commissioner (GST Appeals),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.
- 2.The Assistant Commissioner (ST) (FAC),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.



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3.The Assistant Commissioner,
Avarampalayam Circle,
Coimbatore - III.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 25.02.2025 in GSTIN:33AAEFG3802A1Z9/2020-2021 for the year 2020-2021 passed by 2nd Respondent, and the consequential Recovery Order dated 25.02.2025 in Reference No.ZD330225255782F (Form-DRC-07) passed by the 3rd Respondent, and quash the same, and consequentially direct the Respondents to de-freeze the bank accounts bearing Account No.006102000034928, IDBI Bank, Coimbatore Branch, Account No.1270135000006854 and Account No.1270153000000353, KVB Bank, Ganapathy Branch.

W.P.No.44452 of 2025

Tvl.Ganapathy Agro Industries,
Represented by its Partner
A.Radhakrishnan

... Petitioner

Vs.

1.The Appellate Deputy Commissioner of
Commercial Taxes (GST Appeal),
Coimbatore.

2.The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,



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Commercial Tax Buildings,
Coimbatore.

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3.The Deputy State Tax Officer - 2,
Velandipalayam Circle,
Coimbatore.

4.The Deputy Commercial Tax Officer,
Velandipalayam Circle,
Coimbatore - III.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 29.04.2024 in GSTIN:33AAEFG3802A1Z9/2018-2019 for the year 2018-2019 passed by the 3rd Respondent and consequential order dated 29.04.2024 in Reference No.ZD330424231501Z (Form-DRC-07) passed by the 4th Respondent, and quash the same, and consequentially direct the Respondents to de-freeze the bank accounts bearing Account No.006102000034928, IDBI Bank, Coimbatore Branch, Account No.1270135000006854 and Account No.1270153000000353, KVB Bank, Ganapathy Branch.

W.P.No.44453 of 2025

Tvl.Ganapathy Agro Industries,
Represented by its Partner
A.Radhakrishnan

... Petitioner

Vs.



W.P.Nos.44448, 44450, 44452, 44453, 44457, 44460 and 44461 of 2025

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- 1.The Appellate Deputy Commissioner (ST) (FAC),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.
- 2.The Assistant Commissioner (ST) (FAC),
Avarampalayam Circle,
Coimbatore.
- 3.The Assistant Commissioner of Commercial
Tax Officer,
Avarampalayam Circle,
Coimbatore - III.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 20.08.2024 in GSTIN:33AAEFG3802A1Z9/2019-2020 passed by the 2nd Respondent, and the consequential Recovery Order dated 20.08.2024 in Reference No.ZD3308241734739 (Form-DRC-07) passed by the 3rd Respondent, and quash the same, and consequentially direct the Respondents to de-freeze the bank accounts bearing Account No.006102000034928, IDBI Bank, Coimbatore Branch, Account No.1270135000006854 and Account No.1270153000000353, KVB Bank, Ganapathy Branch.



W.P.Nos.44448, 44450, 44452, 44453, 44457, 44460 and 44461 of 2025

W.P.No.44457 of 2025

Tvl.Ganapathy Agro Industries,
Represented by its Partner
A.Radhakrishnan

... Petitioner

Vs.

1.The Deputy Commissioner of
Commercial Taxes (GST Appeal),
Coimbatore.

2.The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.

3.The State Tax Officer (FAC),
Avarampalayam Circle,
Coimbatore.

4.The Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore - III.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 27.08.2024 in Ref:33AAEFG3802A1Z9/2019-2020 passed by the 3rd Respondent, and the consequential Recovery Order dated 27.08.2024 in Reference No.ZD330824247084F (Form-DRC-07) passed by the 4th Respondent, and quash the same, and consequentially direct the Respondents to de-freeze the bank accounts bearing Account



W.P.Nos.44448, 44450, 44452, 44453, 44457, 44460 and 44461 of 2025

No.006102000034928, IDBI Bank, Coimbatore Branch, Account

No.1270135000006854 and Account No.1270153000000353, KVB Bank,

Ganapathy Branch.

W.P.No.44460 of 2025

Tvl.Ganapathy Agro Industries,
Represented by its Partner
A.Radhakrishnan

... Petitioner

Vs.

1.The Appellate Deputy Commissioner (ST) (FAC),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.

2.The Assistant Commissioner (ST) (FAC),
Avarampalayam Circle,
Coimbatore.

3.The Assistant Commissioner,
Commercial Tax Officer,
Avarampalayam Circle, Coimbatore - III.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 09.12.2024 in Reference No.ZD331224071970J (Form-DRC-08) passed by the 3rd Respondent, and quash the same, and consequentially direct the Respondents to de-freeze the bank accounts bearing Account No.006102000034928, IDBI Bank, Coimbatore Branch,



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Account No.1270135000006854 and Account No.1270153000000353, KVB

WEB CAM, Ganapathy Branch.

W.P.No.44461 of 2025

Tvl.Ganapathy Agro Industries,
Represented by its Partner
A.Radhakrishnan

... Petitioner

Vs.

1.The Deputy Commissioner of
Commercial Taxes (GST Appeal),
Coimbatore.

2.The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.

3.The State Tax Officer (FAC),
Avarampalayam Circle,
Coimbatore.

4.The Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore - III.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records pertaining to the order dated 03.01.2025 in Ref:33AAEFG3802A1Z9/2020-2021 passed by the 3rd Respondent, and the consequential Recovery Order dated 03.01.2025 in Reference No.ZD330125017533W (Form-DRC-07)



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passed by the 4th Respondent, and quash the same, and consequentially direct the Respondents to de-freeze the bank accounts bearing Account No.006102000034928, IDBI Bank, Coimbatore Branch, Account No.1270135000006854 and Account No.1270153000000353, KVB Bank, Ganapathy Branch.

For Petitioner : Mr.K.Sathish Kumar
(In all W.Ps)
For Respondents : Ms.Amirtha Poonkodi Dinakaran
(In all W.Ps) Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. By this Common Order, these Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

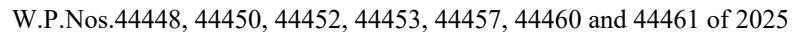
3. In these Writ Petitions, the Petitioner has challenged the impugned Orders passed by the 3rd and 2nd Respondent respectively for the Tax Period between 2018-2019 and 2020-2021. The details of the impugned Orders and the amount of tax demand are captured below in the Table furnished by the learned counsel for the Petitioner:-



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W.P.No.	Assessment Year	Demand Amount	Order Date	Reasoning
44448 of 2025	2019-2020	Rs.33,29,666/-	27.02.2024	Interest and Penalty – Ex parte order
44450 of 2025	2020-2021	Rs.2,03,49,309/-	25.02.2025	Incorrect tax liability; No reply; No personal hearing
44452 of 2025	2018-2019	Rs.20,66,612/- + interest and penalty	29.04.2024	Ex parte order
44453 of 2025	2019-2020	Rs.66,36,518/-	20.08.2024	Mismatch between GSTR 2A and 3B
44457 of 2025	2019-2020	Rs.61,61,831/-	27.08.2024	Reply dated 14.03.2024 not considered
44460 of 2025	2017-2018	Rs.30,75,335/-	09.12.2024	Rectification under Section 161 – Input Mismatch and Output Mismatch – Ex parte
44461 of 2025	2020-2021	Rs.93,91,578/-	03.01.2025	Assessment under Section 73(9)

4. Learned Government Advocate for the Respondents confirms that in all the proceedings the Petitioner had failed to file a Reply to the Show Cause Notices in GST DRC-01 that preceded the respective impugned Orders.



5. Learned counsel for the Petitioner would submit that the

6. Having considered the submissions of the learned counsel for the

7. There shall be a direction to the Petitioner to deposit 25% of the

8. As far as the rest of the Assessment Years 2017-2018, 2018-



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29.04.2024, 27.02.2024, 20.08.2024, 27.08.2024, impugned in

W.P.Nos.44460, 44452, 44448, 44453 and 44457 of 2025 respectively.

9. The Petitioner shall deposit the aforesaid 25% and 50% of the disputed tax demanded under the respective impugned Orders in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 dated 10.03.2022 and 15.05.2024 issued together with the requisite documents to substantiate the case by treating the impugned Orders passed for the respective tax periods as an addendum to the Show Cause Notices dated 10.03.2022 and 15.05.2024.

11. In case the Petitioner complies with the above stipulations, the 2nd Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.



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12. It is made clear that bank attachment shall be lifted subject to the deposit of 25% and 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the respective impugned Orders.

13. In case the Petitioner fails to comply with any of the stipulations, the 2nd Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

14. Needless to state, before passing any such order, the 2nd Respondent shall give due notice to the Petitioner.

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

18.11.2025

Neutral Citation : Yes / No

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To:

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- 1.The Deputy Commissioner of Commercial Taxes (GST Appeal),
Coimbatore.
- 2.The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.
- 3.The Deputy State Tax Officer (ST),
Avarampalayam Circle,
Coimbatore.
- 4.The Deputy Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore-III.
- 5.The Appellate Deputy Commissioner (GST Appeals),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.
- 6.The Assistant Commissioner (ST) (FAC),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.
- 7.The Assistant Commissioner,
Avarampalayam Circle,
Coimbatore - III.
- 8.The Appellate Deputy Commissioner of
Commercial Taxes (GST Appeal),
Coimbatore.



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9. The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.
10. The Deputy State Tax Officer - 2,
Velandipalayam Circle,
Coimbatore.
11. The Deputy Commercial Tax Officer,
Velandipalayam Circle,
Coimbatore - III.
12. The Appellate Deputy Commissioner (ST) (FAC),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.
13. The Assistant Commissioner (ST) (FAC),
Avarampalayam Circle,
Coimbatore.
14. The Assistant Commissioner of Commercial
Tax Officer,
Avarampalayam Circle,
Coimbatore - III.
15. The Deputy Commissioner of
Commercial Taxes (GST Appeal),
Coimbatore.
16. The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.



W.P.Nos.44448, 44450, 44452, 44453, 44457, 44460 and 44461 of 2025

17.The State Tax Officer (FAC),
Avarampalayam Circle,
Coimbatore.

18.The Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore - III.

19.The Appellate Deputy Commissioner (ST) (FAC),
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.

20.The Assistant Commissioner (ST) (FAC),
Avarampalayam Circle,
Coimbatore.

21.The Assistant Commissioner,
Commercial Tax Officer,
Avarampalayam Circle, Coimbatore – III.

22.The Deputy Commissioner of
Commercial Taxes (GST Appeal),
Coimbatore.

23.The Assistant Commissioner,
Goods and Services Tax,
Coimbatore,
Commercial Tax Buildings,
Coimbatore.

24.The State Tax Officer (FAC),
Avarampalayam Circle,
Coimbatore.

25.The Commercial Tax Officer,
Avarampalayam Circle,
Coimbatore - III.



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C.SARAVANAN, J.

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