IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.44763, 44769 and 44773 of 2025
and
W.M.P.Nos.49952, 49953, 49963, 49964, 49967 and 49972 of 2025

Tvl.Sri Venkateshwara Traders,
Represented by its Proprietor
Kalpana. ... Petitioner in all W.Ps

Vs.

1.The State Tax Officer,
Inspection – V,
Office of Joint Commissioner (ST) (Intelligence),
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001. … Respondent in all W.Ps.

2.The Branch Manager,
Axis Bank,
D.No.513, Kamarajar Salai,
Pondicherry. ... Respondent in W.P.No.44763 of 2025

Prayer in W.P.No.44763 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 on the files of the 1st Respondent in proceedings in GSTIN:33GDNPK3469R2ZK/2023-24 dated 09.06.2025 and quash the same as illegal, invalid, without authority of law and in violation of the principles of natural justice.

Prayer in W.P.No.44769 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 on the files of the Respondent in proceedings in GSTIN:33GDNPK3469R2ZK/2020-21 dated 09.06.2025 and quash the same as illegal, invalid, without authority of law and in violation of the principles of natural justice.

Prayer in W.P.No.44773 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 on the files of the Respondent in proceedings in GSTIN:33GDNPK3469R2ZK/2022-23 dated 09.06.2025 and quash the same as illegal, invalid, without authority of law and in violation of the principles of natural justice.

For Petitioner (in all W.Ps)	:	Mr.D.Vijayakumar
For Respondents (in all 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 with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned orders all dated 09.06.2025 passed for the tax periods 2020 – 2021, 2022 – 2023 and 2023 – 2024.

4. The learned counsel for the Petitioner would submit that a part of the disputed tax confirmed in the impugned orders has been recovered during the course of investigation / Explanation.

5. The learned Special Government Pleader for the Respondents are however unable to confirm the same.

6. Following the consistent view taken by this Court under similar circumstances, the impugned orders all dated 09.06.2025 are quashed and the cases are remitted back to the 1st Respondent subject to the Petitioner depositing 25% of the disputed tax demanded in each of the 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. Amount if any recovered during the course of investigation / explanation, shall be set off for the purpose of determining the aforesaid pre-deposit amount of 25%.

7. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 dated 16.04.2025 and 17.03.2025 together with requisite documents to substantiate the case by treating the respective impugned Orders all dated 09.06.2025 as an addendum to the respective Show Cause Notices dated 16.04.2025 and 17.03.2025.

8. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final orders 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.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax confirmed in respective impugned orders

as ordered above and no other amount is in arrears barring the amount demanded under the impugned Orders.

10. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent herein is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

11. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

12. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

19.11.2025

Neutral Citation : Yes / No

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To:

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Cuddalore – 607 001.

2.The Branch Manager,
Axis Bank,
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C.SARAVANAN, J.

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