IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17.11.2025

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos. 44254, 44257, 44259 & 44266 of 2025
and
W.M.P. Nos. 49365, 49367, 49371, 49372, 49373, 49375, 49383 & 49384 of 2025

M/s Elbrit Life Sciences Private Limited,
represented by its Director K.S.Prakash,
No.22/1 Perundurai Road,
Sudha Multispeciality Hospital Opposite,
Erode Collectorate, Erode – 638 011.

... Petitioner in all WPs

Versus

The Assistant Commissioner (ST),
(Inspection), Erode Division,
Office of the Joint Commissioner (ST),
(Intelligence), Erode.

… Respondent in all WPs

Prayer in W.P.No.44254 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33AADCE5937C1ZY/2021-2022, quash the order dated 19.09.2025 passed therein.

Prayer in W.P.No.44257 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33AADCE5937C1ZY/2022-2023, quash the order dated 19.09.2025 passed therein.

Prayer in W.P.No.44259 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33AADCE5937C1ZY/2023-2024, quash the order dated 19.09.2025 passed therein.

Prayer in W.P.No.44266 of 2025: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33AADCE5937C1ZY/2024-2025, quash the order dated 19.09.2025 passed therein.

For Petitioner : Mr.P.V.Sudakar in all WPs

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate in all WPs

COMMON ORDER

These Writ Petitions are disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondent.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondent.

3. By this common order, all four writ petitions are being disposed of.

4. In these Writ petitions, the petitioner has challenged the respective impugned orders all dated 19.09.2025 which were preceded by the Show Cause Notices in Form GST DRC – 01 all dated 20.06.2025, pertaining to the tax period from 2021-2022 to 2024-2025.

5. The learned counsel for the petitioner submits that the petitioner had filed a reply to the respective Show Cause Notices in Form GST DRC-01 dated 20.06.2025. It is prayed that one more opportunity may be granted to submit a fresh explanation and to enable reconsideration of the case.

6. On the other hand, the learned Government Advocate for the respondent submits that despite several reminders, the petitioner failed to

respond. Therefore, the writ petitions are devoid on merits and liable to be dismissed, and no interference is warranted.

7. Under similar circumstances, the impugned Orders have been quashed and the cases are remitted back to the Respondent to pass a fresh order on terms subject to the Assessee pre-depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the respondent to pass a fresh orders subject to the petitioner depositing 10% each of the disputed tax 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. The petitioner shall co-operate with the respondent.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 all dated 20.06.2025 together with requisite documents to substantiate the defence by treating the

impugned Orders all dated 19.09.2025 as an addendum to the respective Show Cause Notices all dated 20.06.2025.

10. In case the Petitioner complies with the above stipulations, the 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 raised/vacated.

11. It is made clear that bank attachment if any shall be lifted subject to the deposit of 10% each of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned orders all dated 19.09.2025.

12. In case the Petitioner fails to comply with any of the stipulations, the Respondent 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.

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

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

17.11.2025

Index : Yes/No
Neutral Citation :Yes/No
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To

The Assistant Commissioner (ST),
(Inspection), Erode Division,
Office of the Joint Commissioner (ST),
(Intelligence), Erode.

C.SARAVANAN, J.

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