IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46740, 46747, 46753 and 46759 of 2025
and
W.M.P.Nos.52153, 52154, 52159, 52160, 52167, 52171, 52177 and 52180 of 2025

Sri Vinayaga Traders
Rep by its Proprietor,
A.Ramu. ... Petitioner in all W.Ps.

Vs.

The State Tax Officer, (Intelligence),
Review Cell,
Coimbatore. ... Respondent in all W.Ps.

Prayer in W.P.No.46740 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 GSTIN:33AFOPR5830E1ZD/2020-21 dated 05.02.2021 on the file of respondent herein and quash the same.

Prayer in W.P.No.46747 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 GSTIN:33AFOPR5830E1ZD/2019-20 dated 05.02.2021 on the file of respondent herein and quash the same.

Prayer in W.P.No.46753 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 GSTIN:33AFOPR5830E1ZD/2018-19 dated 05.02.2021 on the file of respondent herein and quash the same.

Prayer in W.P.No.46759 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 GSTIN:33AFOPR5830E1ZD/2017-18 dated 05.02.2021 on the file of respondent herein and quash the same.

For Petitioner (in all W.Ps)	:	M/s.T.Gnanabanu
For Respondent (in all W.Ps)	:	Mr.T.N.C.Kaushik Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. 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 Additional Government Pleader for the Respondent.

3. The relief sought for in these Writ Petitions cannot be granted to the Petitioner based on the ground averred in the affidavit filed in support of the present writ petitions. There is an enormous delay in approaching this Court.

4. These Writ Petitions are therefore liable to be dismissed in the light of the decision of the Hon'ble Supreme Court in **Singh Enterprises** Vs. **Commissioner of Central Excise**, **Jamshedpur and others**, (2008) 3 SCC 70 and in **Commissioner of Customs and Central Excise** Vs. **Hongo India Private Limited and another**, (2009) 5 SCC 791 and also in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

5. However, liberty can be given to the petitioner to approach the Respondents under Section 80 read with relevant rules and Section 158 of the respective GST enactments to pay the arrears of tax in installments.

6. Therefore, these Writ Petitions are dismissed with the above liberty to the Petitioner to approach the Respondents with suitable application within a period of thirty days from the date of receipt of a copy of this order .

7. 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.

8. Needless to state, before passing any such order, the Respondent or the competent authority shall give due notice to the Petitioner in response to such application.

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

04.12.2025

Neutral Citation: Yes / No
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To:

The State Tax Officer, (Intelligence),
Review Cell,
Coimbatore.

C.SARAVANAN, J.

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and
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52167, 52171, 52177 and 52180 of 2025

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