IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.45775, 45781, 45785, 45786, 45789, 45791, 45794 and 45796, 45799 and 45792 of 2025
and
W.M.P.Nos.50992, 50993, 50994, 50998, 50999, 51001, 51002, 51003, 51005, 51006, 51007, 51010, 51012, 51017, 51021, 51026 and 51011 of 2025

M/s.Sagar Holiday Resorts India Ltd,
Represented by its Director,
Neha Shrikant Sarmalkar ... Petitioner in all W.Ps.

Vs.

1.The State Tax Officer,
Also known as Commercial Tax Officer,
Inspection – 7,
Coimbatore.

2.The Deputy Commissioner (CT),
Coimbatore,
Tamil Nadu.

3.The State Tax Officer,

Udhagai South Assessment Circle,
JaiHill Road, Commercial Taxes Building,
Udhagamandalam.

4.Tvl.Jayaram Hotels Private Limited,
GST.No.33AAACJ8866G2ZD.
278-A1, R.S.No.4907,Valley View,
Lovedale Post, Grand Duff Road,
Ooty, The Nilgiris – 643 003. ... Respondents in all W.Ps.

Prayer in W.P.No.45775 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 07 with Reference No.ZD330525148940D dated 14.05.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2018-19 dated 14.05.2025 for the tax period April 2018 – March 2019 and quash the same.

Prayer in W.P.No.45781 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 07 with Reference No.ZD330525149094H dated 14.05.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2019-20 dated 14.05.2025 for the tax period April 2019 – March 2020 and quash the same.

Prayer in W.P.No.45785 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 07 with Reference No.ZD330525149365C dated 14.05.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2022-23 dated 14.05.2025 for the tax period April 2022 – March 2023 and quash the same.

Prayer in W.P.No.45786 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 07 with Reference No.ZD3305251492969 dated 14.05.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2021-22 dated 14.05.2025 for the tax period April 2021 – March 2022 and quash the same.

Prayer in W.P.No.45789 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 07 with Reference No.ZD330525149155H dated 14.05.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2020-21 dated 14.05.2025 for the tax period April 2020 – March 2021 and quash the same.

Prayer in W.P.No.45791 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 07 with Reference No.ZD330525149427A dated 14.05.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2023-24 dated 14.05.2025 for the tax period April 2023 – March 2024 and quash the same.

Prayer in W.P.No.45792 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records on the files of the 2nd respondent herein in Form GST APL – 02 with Reference No.ZD331025006944P dated 03.10.2025, quash the same while directing the 2nd respondent herein to re-dispose the application in Form GST APL – 01 dated 23.09.2025 filed by the Petitioner.

Prayer in W.P.No.45794 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 08 with Reference No.ZD331025131316Y dated 14.10.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2019-20 dated 14.10.2025 for the tax period April 2019 – March 2020 and quash the same.

Prayer in W.P.No.45796 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for records on the files of the 1st respondent in Form GST DRC – 08 with Reference No.ZD331025130762U dated 14.10.2025 along with a detailed proceeding in GSTIN:33AAFCS5279P2ZN/2018-19 dated 14.10.2025 for the tax period April 2018 – March 2019 and quash the same.

Prayer in W.P.No.45792 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for records on the files of the 2nd respondent herein in Form GST APL – 02 with Reference No.ZD3310250069350 dated 03.10.2025, quash the same while directing the 2nd respondent herein to re-dispose the application in Form GST APL – 01 dated 23.09.2025 filed by the Petitioner.

For Petitioner (in all W.Ps)	:	Mr.A.P.Karventhan
For Respondents (in all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. By this common order, all these Writ Petitions are being disposed of.

3. In these Writ Petitions, the Petitioner has challenged the assessment orders all dated 14.05.2025 and 14.10.2025 in DRC – 07 passed for the tax periods between 2018 – 2019 to 2023 – 2024 and the orders dated 03.10.2025 passed by the Appellate Authority rejecting the appeal filed by the Petitioner against the orders in DRC – 07 passed for the tax period 2021 – 2022 and 2023 – 2024 on the ground of limitation. These appeals were filed few days after the expiry of the condonable period of limitation.

4. The details of the impugned orders in these Writ Petitions are as follows:-

Sl.No	W.P.Nos.	Tax Periods	Date of Impugned Order
1	45775 of 2025	Apr 2018 – Mar 2019	14.05.2025
2	45781 of 2025	Apr 2019 – Mar 2020	14.05.2025
3	45789 of 2025	Apr 2020 – Mar 2021	14.05.2025

4	45786 of 2025	Apr 2021 – Mar 2022	14.05.2025
5	45785 of 2025	Apr 2022 – Mar 2023	14.05.2025
6	45791 of 2025	Apr 2023 – Mar 2024	14.05.2025
7	45796 of 2025	Apr 2018 – Mar 2019	14.10.2025
8	45794 of 2025	Apr 2019 – Mar 2020	14.10.2025

Writ Petitions challenging the Appeal Orders:

Sl.No	W.P.Nos.	Assessment Years	Date of Impugned Order
1	45792 of 2025	Apr 2021 – Mar 2022	03.10.2025
2	45799 of 2025	Apr 2023 – Mar 2024	03.10.2025

5. Considering the fact that the appeals which is the subject matter in W.P.Nos.45792 and 45799 of 2025 was filed only few days beyond the condonable period of limitation, the impugned orders dated 03.10.2025 in W.P.No.45792 of 2025 and 45799 of 2025 are set aside and the cases are

remitted back to the 2nd Respondent / Appellate Authority to pass a fresh order on merits subject to Petitioner making pre-deposit as is required under Section 107 of the respective GST enactments within a period of thirty days from the date of receipt of a copy of this order.

6. Consequently, challenge to the assessment orders dated 14.05.2025 and 14.10.2025 impugned in **W.P.No.45786, 45789, 45791, 45794 and 45796 of 2025** are liable to be dismissed.

7. As far as rest of the Writ Petitions are concerned, the Petitioner has challenged the respective assessment orders all dated 14.05.2025 passed for the tax periods April 2018 – 2019, 2019 – 2020 and 2022 – 2023.

8. Considering the fact that the Petitioner had already discharge the tax liability under the respective assessment orders for the aforesaid tax

periods, liberty is given to the Petitioner to file an appeal against the assessment orders within a period of thirty days from the date of receipt of a copy of this order, subject to the Petitioner making required pre-deposit as is required under Section 107 of the respective GST enactments.

9. It is open for the Petitioner to canvass all the points before the Appellate Authority.

10. In the result, **W.P.No.45792 and 45799 of 2025** stands allowed by way of remand to the 2nd Respondent / Appellate Authority.

11. In view thereof, **W.P.Nos.45786, 45789, 45791, 45794 and 45796 of 2025** stands dismissed.

12. **W.P.No.45775, 45781 and 45785 of 2025** stands dismissed with liberty to file an appeal before the appellate authority. All further

proceedings including the attachment of the Petitioner's bank account and recovery from the Petitioner's creditors shall be kept in abeyance pending further orders from the Appellate Authority. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

25.11.2025

Neutral Citation: Yes / No
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To:

1.The State Tax Officer,
Also known as Commercial Tax Officer,
Inspection – 7, Coimbatore.

2.The Deputy Commissioner (CT),
Coimbatore, Tamil Nadu.

3.The State Tax Officer,
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C.SARAVANAN, J.

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