IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-12-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 47019 of 2025
AND
WMP NO. 52594 OF 2025,WP NO. 47063 OF 2025,WMP NO. 52534 OF 2025,WMP NO. 52591 OF 2025,WMP NO. 52539 OF 2025,WP NO. 47065 OF 2025,WMP NO. 52533 OF 2025,WMP NO. 52540 OF 2025,WMP NO. 52599 OF 2025,WMP NO. 52600 OF 2025,WP NO. 47025 OF 2025 WP No. 47021 of 2025 AND WMP NO. 52536 OF 2025,WMP NO. 52537 OF 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Central II Assessment circle, Tiruppur
district, Tiruppur

Respondent(s)

WMP No. 52594 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Central II Assessment Circle, Tiruppur
Distrct, Tiruppur

Respondent(s)

WP No. 47063 of 2025

1. M/s. Sydney Apparels

Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Central II Assessment Circle, Tiruppur
Distrct, Tiruppur

Respondent(s)

WMP No. 52534 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST

Respondent(s)

WMP No. 52591 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST
Central II Assessment Circle, Tiruppur
Distrct, Tiruppur

Respondent(s)

WMP No. 52539 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner

Respondent(s)

WP No. 47065 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST

Respondent(s)

WMP No. 52533 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST

Respondent(s)

WMP No. 52540 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner

Respondent(s)

WMP No. 52599 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST

Respondent(s)

WMP No. 52600 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner ST

Respondent(s)

WP No. 47025 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The Assistant Commissioner

Respondent(s)

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The State Tax officer
Central II Assessment circle, Tiruppur district, Tiruppur

Respondent(s)

WMP No. 52536 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The State Tax officer

Respondent(s)

WMP No. 52537 of 2025

1. M/s. Sydney Apparels
Rep. by its Partner R. Velmurugan
SF.No. 572, NA,Kuttai Thottam
Sirupuluvapatti, Post,Tiruppur 641 603

Petitioner(s)

Vs

1. The State Tax officer

Respondent(s)

WP No. 47019 of 2025

PRAYER

calling for the orders of the respondent in Form DRC-07 with reference no. ZD330824301198H dated 31.08.2024 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2019-20 and quash the same as illegal, devoid of merits and in violation of principles of natural justice and pass

WMP No. 52594 of 2025

PRAYER

to stay all further proceedings pursuant to the impugned in Form DRC-07 with reference no. ZD3302251121229 dated 12.02.2025 passed by the respondnet pending disposal of the writ petition

WP No. 47063 of 2025

PRAYER

calling for the orders of the respondent in Form DRC-07 with reference no. ZD3302251121229 dated 12.02.2025 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2020-21 and quash the same as illegal, devoid of merits and in violation of principles of natural justice and pass such further or other orders as this Honble Court may deem fit and proper in the above facts and circumstances of the case and thus render justice and for other relieves.

WMP No. 52534 of 2025

PRAYER

to stay all further proceedings pursuant to the impugned order in Form DRC-07 with reference no. ZD330824301198H dated 31.08.2024 passed by the respondent pending disposal of the writ petition

WMP No. 52591 of 2025

PRAYER

To dispense with the production of the certified copy of the impugned order in Form Form DRC-07 with reference no. ZD3302251121229 dated 12.02.2025 issued by the respondnet for time being

WMP No. 52539 of 2025

PRAYER

to dispense with the production of the certified copy of the impugned order in Form DRC-07 with reference no.ZD330824282440G dated 29.08.2024 issued by the respondent for time being

WP No. 47065 of 2025

PRAYER

calling for the orders of the respondent in Form DRC-07 with reference no. ZD330225223646L dated 21.02.2025 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2020-21 and quash the same as illegal, devoid of merits and in violation of principles of natural justice and pass such further or other orders as this Honble Court may deem fit and proper in the above facts and circumstances of the case and thus render justice and for other relieves.

WMP No. 52533 of 2025

PRAYER

to dispense with the production of the certified copy of the impugned order in Form DRC-07 with reference no. ZD330824301198H dated 31.08.2024 issued by the respondent for time being

WMP No. 52540 of 2025

PRAYER
to stay all further proceedings pursuant to the impugned order in Form DRC-07 with reference no. ZD330824282440G dated 29.08.2024 passed by the respondent pending disposal of the writ petition

WMP No. 52599 of 2025

PRAYER
To dispense with the production of the certified copy of the impugned order in Form DRC-07 with reference no. ZD330225223646L dated 21.02.2025 issued by the respondent, for time being

WMP No. 52600 of 2025

PRAYER
To stay all further proceedings pursuant to the impugned order in Form DRC-07 with reference no. ZD330225223646L dated 21.02.2025 passed by the respondent, pending disposal of the writ petition

WP No. 47025 of 2025

PRAYER
calling for the orders of the respondent in Form DRC-07 with reference no. ZD330824282440G dated 29.08.2024 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2019-20 and quash the same as illegal, devoid of merits and in violation of principles of natural justice and pass orders

WP No. 47021 of 2025

PRAYER
calling for the orders of the respondent in Form DRC-07 with reference no. ZD330824204982C dated 21.08.2024 passed under Section 73 of the TNGST Act, 2017 pertaining to the financial year 2019-20 and quash the same as illegal, devoid of merits and in violation of principles of natural justice and pass

In All W.P's

For Petitioner(s): M. Varun Pandian
G.Ajay Raj
U.Shanmathi

For Respondent: Mr.T. N.C. Kaushik

COMMON ORDER

MrT. N.C. Kaushik, learned Government Advocate takes notice for the Respondent.

2.All the above writ petitions are 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 Respondents.

3. In these writ petitions, the petitioners have challenged the respective orders as detailed below:

S.No.	Writ Petition	Assessment order Challenged	Tax Period	Total Tax	Issues
1	WP No. 47019/2025	Order dated 31.08.2024	2019-20	Rs.65,16,679/-	Excess claim of ITC and Non-generation of 3-way for inward and outward supplies
2	Wp.No.47021/2025	Order dated 21.08.2024	2019-20	Rs.3,58,949/-	Difference between GSTR-2A and GSTReB
3	Wp No. 47025/2025	Order dated 29.08.2024	2019-20	Rs.15,81,951/-	Under Declaration of Tax Liability in Annual Returns in GSTR-09
4	WP No. 47063/2025	Order dated 12.02.2025	2020-21	Rs.3,77,752/-	Under declaration of Tax liability in annual rturns in Form GSTR-09
5	WP.No.47065/2025	Order dated 21.02.2025	2020-21	Rs.10,13,389/-	Under declaration of Tax liability in annual returns in Form GSTR-09

4. The learned counsel for the petitioner submits that the petitioner is willing to deposit the amounts as a condition for *de novo* proceedings, as the learned counsel for the petitioner failed to reply to the respective Show Cause Notices that preceded the impugned orders.

5. Recording the above submission and following the consistent view taken under similar circumstances, the impugned orders are quashed and the cases are remitted back to the concerned respondents subject to the petitioner

depositing the following amounts within a period of thirty (30) days from the date of receipt of a copy of this order.

S.No	Writ Petition	Assessment order Challenged	Tax Period	Total Tax	Amount to be paid
1	WP No. 47019/2025	Order dated 31.08.2024	2019-20	Rs.65,16,679/-	50% of the disputed tax
2	Wp.No.47021/2025	Order dated 21.08.2024	2019-20	Rs.3,58,949/-	50% of the disputed tax
3	Wp No. 47025/2025	Order dated 29.08.2024	2019-20	Rs.15,81,951/-	50% of the disputed tax
4	WP No. 47063/2025	Order dated 12.02.2025	2020-21	Rs.3,77,752/-	25% of the disputed tax
5	WP.No.47065/2025	Order dated 21.02.2025	2020-21	Rs.10,13,389/-	25% of the disputed tax

6. The Petitioner shall also file a reply to the Show Cause Notice in DRC-01 issued for the respective tax periods together with requisite documents to substantiate the case by treating the respective impugned assessment Order as an addendum to the Show Cause Notices in Drc-01 dated 31.05.2024.

7. In case the petitioner complies with the above stipulated conditions, the respondent shall proceed to pass fresh orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months thereafter, after hearing the Petitioner. Subject to petitioner depositing the aforesaid amount as ordered above, bank attachment if any shall stand raised/vacated.

8. In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

9. With these directions, these Writ Petitions stand disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

08.12.2025

Index:Yes/No
Speaking/Non-speaking order
Internet:Yes
Neutral Citation:Yes/No
smn

To

1.The Assistant Commissioner ST
Central II Assessment circle, Tiruppur
district, Tiruppur

To

1.The Assistant Commissioner ST

C.SARAVANAN J.
smn

**WP No. 47019 of 2025
AND
WMP NO. 52594 OF 2025,WP NO. 47063 OF 2025,WMP NO. 52534 OF 2025,WMP NO. 52591 OF 2025,WMP NO. 52539 OF 2025,WP NO. 47065 OF 2025,WMP NO. 52533 OF 2025,WMP NO. 52540 OF 2025,WMP NO. 52599 OF 2025,WMP NO. 52600 OF 2025,WP NO. 47025 OF 2025 WP No. 47021 of 2025 AND WMP NO. 52536 OF 2025,WMP NO. 52537 OF 2025**

08-12-2025