IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-12-2025

CORAM

THE HON'BLE MR.JUSTICE V. LAKSHMINARAYANAN

W.P Nos. 50164, 50174, 50178, 50194, 50200, 50202, 50205, 50206,50208, 50212 and 50220 of 2025
and
W.M.P.Nos.56106,56108,56125,56127, 56136,56139,56153,56154,56159,56160, 56162, 56165, 56166, 56167, 56168, 56170, 56171, 56172, 56175, 56177, 56181 and 56183 of 2025

M/S.V.M.N.N Blue Metals
Rep by its Proprietor Mrs.Nathiya,
No.2-58, Soolamalai Village,SIDCO Bargur,
Krishnagiri-635108

..Petitioner in all W.Ps.

Vs

State Tax Officer (FAC)
Adjudication And Legal Wing,
3/47,Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj To Shok Leyland Unit-II, Gandhi Nagar,
Hosur Taluk, Krishangiri District

..Respondent in all W.Ps

Prayer in W.P.No.50164 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings in GSTIN33BCNPN5310A1Z4/ 2018-2019 dated 24.02.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50164 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in GSTIN33BCNPN5310A1Z4/ 2019-2020 dated 24.02.2025 and 15.04.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50178 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire record relating to the impugned proceedings dated 19.02.2025 in GSTIN33AFSPE1611C1Z3/2023-2024 on the file of the respondent quash the same.

Prayer in W.P.No.50194 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in GSTIN33BCNPN5310A1Z4/ 2018-2019 dated 29.09.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50200 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in GSTIN-33BCNPN5310A1Z4/ 2020-2021 dated 24.02.2025 and 15.04.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50202 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in GSTIN33BCNPN5310A1Z4/ 2019-2020 dated 29.09.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50205 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in GSTIN33BCNPN5310A1Z4/ 2021-2022 dated 24.02.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50206 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings in GSTIN33BCNPN5310A1Z4/ 2022-2023 dated 10.10.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50208 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings passed in GSTIN33BCNPN5310A1Z4/ 2021-2022 dated 07.10.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50212 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire recordings relating to the impugned proceedings in GSTIN33BCNPN5310A1Z4/ 2020-2021 dated 07.10.2025 on the file of the respondent quash the same.

Prayer in W.P.No.50220 of 2025 : Writ Petition under Article 226 of the Constitution of India praying for a Writ of Certiorari to call for the entire record relating to the impugned proceedings dated 15.04.2025 in GSTIN33BCNPN5310A1Z4/ 2022-2023 on the file of the respondent quash the same.

In all W.Ps.

For Petitioner :	Mr.R.Ezhilarasan
For Respondent :	Ms.P.Selvi Government Advocate

COMMON ORDER

Ms.P.Selvi, learned Government Advocate takes notice for the respondent in all the writ petitions.

2. With the consent of the counsel for the petitioner as well as the Government Advocate, these writ petitions are disposed of at the admission stage.

3. In these writ petitions, the petitioner has challenged the impugned proceedings in DRC-07 passed by the respondent for the respective assessment years. The impugned orders have preceded the show cause notices in GST DRC-01, which were however not replied by the petitioner and thus, the petitioner suffered the impugned orders.

4. Learned counsel for the petitioner submits that the petitioner may be given one opportunity to retrieve its grievance and therefore seeks for a remand.

5. However, the Government advocate on the other hand would submit that the petitioner has an alternate remedy under Section 107 of the respective GST enactments and since the petitioner failed to file a reply to the show case notices, the impugned orders have been passed.

6. Having considered the submissions made by both sides and following the consistent view of this Court under similar circumstances has been to relegate the party to work out the remedy, this Court is inclined to dispose of these writ petitions with the following order:

a) The cases are remitted back to the respondent to pass a fresh order subject to the petitioner depositing 10% 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.

b) The petitioner shall also file a consolidated reply to the respective show cause notices in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned orders in each of the writ petitions as an addendum to the same, within a period of thirty (30) days from the date of receipt of a copy of this order.

c) Subject to the petitioner complying with the above stipulated conditions, the respondent shall proceed to pass final order on merits and in accordance with law as expeditiously as possible, preferably within a period of three (3) months thereafter.

d) In case the petitioner fails to comply with any of the conditions stipulated above, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismised *in limine* today.

e) Needless to state, before passing any such order, the respondent shall give due notice to the petitioner.

7. These writ petitions stand disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

26-12-2025

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

KST

To

State Tax Officer(FAC)
Adjudication And Legal Wing,
3/47,Sapthagiri Complex,
Thorapalli Agraharam Village,
Adj To Shok Leyland Unit-II, Gandhi Nagar,
Hosur Taluk, Krishnagiri District

V.LAKSHMINARAYANAN, J.

KST

W.P Nos. 50164, 50174, 50178, 50194, 50200, 50202, 50205, 50206, 50208, 50212 and 50220 of 2025

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