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W.P.(MD)Nos.35359 to 35365 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED : 16.12.2025

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THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.35359 to 35365 of 2025

**& W.M.P.(MD)Nos.28040, 28041, 28054, 28056, 28063, 28064,
28060, 28062, 28053, 28055, 28049, 28051, 28066 & 28068 of 2025**

M/s. Harisankar Paperboards Private Limited
Represented by its Director R.Rajkumar
No.543/2, Perumal Goundanpatti
B. Ammapatty, Theni - 625528.

... Petitioner in all petitions

Vs.

1. The State Tax Officer
Bodhinayakkanur Assessment Circle
No.75, Kamarajar Bazaar Kalikambal Complex
1st Floor, Bodhinayakkanur
Theni District - 625513.

2. The Commercial Tax Officer
Bodhinayakkanur Assessment Circle
No.75, Kamarajar Bazaar, Kalikambal Complex
1st Floor, Bodhinayakkanur
Theni District - 625513.

3. The Deputy Manager (Operation)/Branch Manager
State bank of India
Periyakulam Road
Theni District - 625531

... Respondents in all petitions



W.P.(MD)Nos.35359 to 35365 of 2025

Common Prayer:

Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus,

to call for records of the impugned order passed by the 1st respondent in GSTIN 33AABCP7342Q1Z1/2018-2019, dated 05.09.2024 and consequential impugned Form GST DRC - 07 in Reference No. ZD330924032264K, dated 05.09.2024, issued by the 2nd respondent, and quash the same as arbitrary, without jurisdiction and void, and further direct the 1st respondent to instruct the 3rd Respondent to defreeze the Bank Account maintained by the petitioner in A/c.No. 30213343262;

to call for records of the impugned order passed by the 1st respondent in GSTIN 33AABCP7342Q1Z1/2017-2018, dated 24.09.2024 and consequential impugned Form GST DRC - 07 in Reference No. ZD3309241646528, dated 24.09.2024, issued by the 2nd respondent,, and quash the same as arbitrary, without jurisdiction and void, and further direct the 1st respondent to instruct the 3rd Respondent to defreeze the Bank Account maintained by the petitioner in A/c.No. 30213343262;

to call for records of the impugned order passed by the 1st respondent in GSTIN 33AABCP7342Q1Z1/2019-2020, dated 18.07.2024 and consequential impugned Form GST DRC - 07 in Reference No. ZD330724207412S, dated 18.07.2024, issued by the 2nd respondent, and quash the same as arbitrary, without jurisdiction and void, and further direct the 1st respondent to instruct the 3rd Respondent



W.P.(MD)Nos.35359 to 35365 of 2025

to defreeze the Bank Account maintained by the petitioner in A/c.No. 30213343262;

to call for records of the impugned order passed by the 1st respondent in GSTIN 33AABCP7342Q1Z1/2019-2020, dated 30.07.2024 and consequential impugned Form GST DRC - 07 in Reference No. ZD330724345145I , dated 30.07.2024, issued by the 2nd respondent, and quash the same as arbitrary, without jurisdiction and void, and further direct the 1st respondent to instruct the 3rd Respondent to defreeze the Bank Account maintained by the petitioner in A/c.No. 30213343262;

to call for records of the impugned order passed by the 1st respondent in GSTIN 33AABCP7342Q1Z1/2019-2020, dated 31.08.2024 and consequential impugned Form GST DRC - 07 in Reference No. ZD3308243018959, dated 31.08.2024, issued by the 2nd respondent, and quash the same as arbitrary, without jurisdiction and void, and further direct the 1st respondent to instruct the 3rd Respondent to defreeze the Bank Account maintained by the petitioner in A/c.No. 30213343262;

to call for records of the impugned order passed by the 1st respondent in GSTIN - 33AABCP7342Q1Z1/2020-2021, dated 27.12.2024 and consequential impugned Form GST DRC - 07 in Reference No. ZD331224239418H, dated 27.12.2024, issued by the 2nd respondent, and quash the same as arbitrary, without jurisdiction and void, and further direct the 1st respondent to instruct the 3rd Respondent to defreeze the Bank Account maintained by the petitioner in A/c.No.



W.P.(MD)Nos.35359 to 35365 of 2025

30213343262;

to call for records of the impugned order passed by the 1st respondent in GSTIN 33AABCP7342Q1Z1/2021-2022, dated 30.12.2024 and consequential impugned Form GST DRC - 07 in Reference No. ZD3312242585976, dated 30.12.2024, issued by the 2nd respondent, and quash the same as arbitrary, without jurisdiction and void, and further direct the 1st respondent to instruct the 3rd Respondent to defreeze the Bank Account maintained by the petitioner in A/c.No. 30213343262;

For Petitioner
in all cases : Mr.M.N.Bharathi

For Respondent
in all cases : Mr.R.Suresh Kumar, AGP for R1 & 2
Mr.N.S.Karthikeyan, for R3

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 05.09.2024, 24.09.2024, 18.07.2024, 30.07.2024, 31.08.2024, 27.12.2024 & 30.12.2024 passed by the 1st respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondents 1 & 2 and Mr.N.S.Karthikeyan, learned counsel, takes notice on behalf of the 3rd respondent.



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3. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

4. When this matter was taken up for hearing, the learned counsel for the petitioner would submit that the petitioner is willing to file an appeals against the said impugned assessment orders. Therefore, though he had sought for larger relief in this petition, he had restricted his relief to the extent to request this Court to grant liberty to the petitioner to file the appeals. Hence, he requests this Court to pass appropriate orders.

5. In reply, the learned Additional Government Pleader appearing for the respondents 1 & 2 requests this Court to pass any appropriate orders, with regard to the filing of appeal, on terms.

6. Heard the learned counsel for the petitioner and the learned Additional Government Pleader for the respondents 1 & 2 and also perused the materials available on record.



W.P.(MD)Nos.35359 to 35365 of 2025

7. In the cases on hand, it was submitted by the learned counsel for the petitioner that now the petitioner is willing to file the appeals against the impugned assessment orders dated 05.09.2024, 24.09.2024, 18.07.2024, 30.07.2024, 31.08.2024, 27.12.2024 & 30.12.2024 passed by the 1st respondent and he has restricted his relief and requested this Court to grant liberty to the petitioner to file the appeals against the impugned assessment order since it will be sufficient to meet out the case of the petitioner.

8. In view of the above, though these petitions have been filed challenging the impugned orders dated 05.09.2024, 24.09.2024, 18.07.2024, 30.07.2024, 31.08.2024, 27.12.2024 & 30.12.2024, considering the submissions made by the petitioner, this Court is inclined to dismiss the present petitions by granting liberty to the petitioner to file the appeals against the impugned assessment orders.

9. Accordingly, these writ petitions are dismissed. No costs. Consequently, the connected miscellaneous petitions are also closed.



W.P.(MD)Nos.35359 to 35365 of 2025

10. While dismissing these petitions, this Court grants liberty to the petitioner to file the appeals before the concerned Appellate Authority, within a period of two weeks from the date of receipt of copy of this order. However, considering the delay period, this Court directs the petitioner to pay a sum of Rs.5,000/- (Rupees Five Thousand Only), in each case, to the District Siddha Medical Officer CCRI PKM, Account No.10767823177, IFSC Code : SBIN0000898, MICR CODE : 625002601, Branch: SBI Periyakulam. Upon production of proof with regard to the payment as stated above, the Appellate Authority shall take the appeals on record and consider the same on its own merits and in accordance with law, by providing sufficient opportunity to the petitioner, without pressing for limitation.

16.12.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

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KRISHNAN RAMASAMY.J.,

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