IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.630, 636, 644, 654, 681, 693, 700 and 706 of 2026
and
W.M.P.Nos.762, 766, 773, 779, 782, 784, 787, 788, 791, 794, 795, 796, 836, 838, 839, 847, 848, 849, 859, 860, 861, 868, 869 and 871 of 2026

W.P.No.630 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tiruppur North – II Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in 33AAKFV3700G1ZF/2021-22 dated 08.10.2025, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 08.10.2025 issued in Reference No:ZD3310250526920 and quash the same.

W.P.No.636 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tiruppur North – II Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the 1st Respondent herein in 33AAKFV3700G1ZF/2021-22 dated 18.11.2025, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 18.11.2025 issued in Reference No:ZD331125322481W and quash the same.

W.P.No.644 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Tiruppur North – II Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Deputy Commissioner (ST),
O/o Deputy Commissioner (ST),
Kumaran Road, Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur, Tamil Nadu – 641 601.

3.The Sub-Registrar,
Tiruppur Joint 1, Tiruppur.

4.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer in W.P.No.644 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in GSTIN:33AAKFV3700G1ZF/2021-22 dated 31.05.2025, Order under Section 74 and the summary of the order in Form GST DRC – 07 both dated 31.05.2025 issued in Reference No:ZD330525346798W and consequential order passed by the 2nd Respondent in Form GST DRC – 16 dated 25.11.2025 and quash the same and consequently direct the 3rd Respondent to remove the charge and lift the attachment created in respect of the immovable property at Building No / Flat No.59/27, Pitchampalayam Main Road, Ward D, Pitchampalyam, Tirupur District, Tamil Nadu comprised in survey No.1/0, 15/0, 2/0, 29/0, 61/0, 65 measuring an extent of 1 Acre and 70.02 cents created on 01.12.2025 in Document No.37/2025.

W.P.No.654 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)(FAC),
Tiruppur North –2 Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Deputy Commissioner (ST),
O/o Deputy Commissioner (ST),
Kumaran Road, Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur, Tamil Nadu – 641 601.

3.The Sub-Registrar,
Tiruppur Joint 1,
Tiruppur.

4.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in GSTIN:33AAKFV3700G1ZF/2017-18 dated 24.01.2025, Order under Section 74 and the summary of the order in Form GST DRC – 07 both dated 24.01.2025 issued in Reference No:ZD3301252176160 and consequential order passed by the 2nd Respondent in Form GST DRC – 16 dated 25.11.2025 and quash the same and consequently direct the 3rd Respondent to remove the charge and lift the attachment created in respect of the immovable property at Building No / Flat No.59/27, Pitchampalayam Main Road, Ward D, Pitchampalyam, Tirupur District, Tamil Nadu comprised in survey No.1/0, 15/0, 2/0, 29/0, 61/0, 65 measuring an extent of 1 Acre and 70.02 cents created on 01.12.2025 in Document No.37/2025.

W.P.No.681 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)(FAC),
Tiruppur North –2 Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Deputy Commissioner (ST),
O/o Deputy Commissioner (ST),
Kumaran Road, Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur, Tamil Nadu – 641 601.

3.The Sub-Registrar,
Tiruppur Joint 1,
Tiruppur.

4.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in GSTIN:33AAKFV3700G1ZF/2019-20 dated 10.07.2024, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 10.07.2024 issued in Reference No:ZD330724128048H and consequential order passed by the 2nd Respondent in Form GST DRC – 16 dated 25.11.2025 and quash the same and consequently direct the 3rd Respondent to remove the charge and lift the attachment created in respect of the immovable property at Building No / Flat No.59/27, Pitchampalayam Main Road, Ward D, Pitchampalyam, Tirupur District, Tamil Nadu comprised in survey No.1/0, 15/0, 2/0, 29/0, 61/0, 65 measuring an extent of 1 Acre and 70.02 cents created on 01.12.2025 in Document No.37/2025.

W.P.No.693 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST)(FAC),
Tiruppur North –2 Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Deputy Commissioner (ST),
O/o Deputy Commissioner (ST),
Kumaran Road, Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur, Tamil Nadu – 641 601.

3.The Sub-Registrar,
Tiruppur Joint 1,
Tiruppur.

4.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in GSTIN:33AAKFV3700G1ZF/2019-20 dated 18.07.2024, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 18.07.2024 issued in Reference No:ZD330724217820L and consequential order passed by the 2nd Respondent in Form GST DRC – 16 dated 25.11.2025 and quash the same and consequently direct the 3rd Respondent to remove the charge and lift the attachment created in respect of the immovable property at Building No / Flat No.59/27, Pitchampalayam Main Road, Ward D, Pitchampalyam, Tirupur District, Tamil Nadu comprised in survey No.1/0, 15/0, 2/0, 29/0, 61/0, 65 measuring an extent of 1 Acre and 70.02 cents created on 01.12.2025 in Document No.37/2025.

W.P.No.700 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
North –2 Assessment Circle,
Tiruppur – 1, Tiruppur, Tamil Nadu.

2.The Deputy Commissioner (ST),
O/o Deputy Commissioner (ST),
Kumaran Road, Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur, Tamil Nadu – 641 601.

3.The Deputy State Tax Officer -1,
(also known as the Deputy Commercial Tax Officer),
North – 2 Assessment Circle,
Tiruppur – 1, Tiruppur – Tamil Nadu.

4.The Sub-Registrar,
Tiruppur Joint 1, Tiruppur.

5.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 3rd Respondent herein in GSTIN:33AAKFV3700G1ZF/2019-20 dated 19.07.2024, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 19.07.2024 issued in Reference No:ZD330724228295D and consequential order passed by the 2nd Respondent in Form GST DRC – 16 dated 25.11.2025 and quash the same and consequently direct the 4th Respondent to remove the charge and lift the attachment created in respect of the immovable property at Building No / Flat No.59/27, Pitchampalayam Main Road, Ward D, Pitchampalyam, Tirupur District, Tamil Nadu comprised in survey No.1/0, 15/0, 2/0, 29/0, 61/0, 65 measuring an extent of 1 Acre and 70.02 cents created on 01.12.2025 in Document No.37/2025.

W.P.No.706 of 2026:-

Tvl.Valarbharathi Stores,
Represented by its Partner,
Kumaraswamy Rajendran. ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
North –2 Assessment Circle,
Tiruppur - 1, Tiruppur, Tamil Nadu.

2.The Deputy Commissioner (ST),
O/o Deputy Commissioner (ST),
Kumaran Road, Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur, Tamil Nadu – 641 601.

3.The State Tax Officer (FAC),
(also known as the Commercial Tax Officer),
Tiruppur North – 2 Assessment Circle,
Tiruppur – Tamil Nadu.

4.The Sub-Registrar,
Tiruppur Joint 1, Tiruppur.

5.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records on the files of the 1st Respondent herein in GSTIN:33AAKFV3700G1ZF/2020-21 dated 19.02.2025, Order under Section 73 and the summary of the order in Form GST DRC – 07 both dated 19.02.2025 issued in Reference No:ZD330225188649Z and consequential order passed by the 2nd Respondent in Form GST DRC – 16 dated 25.11.2025 and quash the same and consequently direct the 4th Respondent to remove the charge and lift the attachment created in respect of the immovable property at Building No / Flat No.59/27, Pitchampalayam Main Road, Ward D, Pitchampalyam, Tirupur District, Tamil Nadu comprised in survey No.1/0, 15/0, 2/0, 29/0, 61/0, 65 measuring an extent of 1 Acre and 70.02 cents created on 01.12.2025 in Document No.37/2025.

For Petitioner (in all W.Ps)	:	Mr.A.N.R.Jayaprathap
For Respondents	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate for R1 in W.P.Nos.630 and 636 of 2026; for R1 and R2 in W.P.Nos.644, 654, 681, 693 of 2026; for R1 to R3 in W.P.Nos.700 and 706 of 2026.

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for 1st Respondent in W.P.Nos.630, 636 of 2026, for 1st and 2nd Respondents in W.P.Nos.644, 654, 681 and 693 of 2026 and for 1st to 3rd Respondents in W.P.Nos.700 and 706 of 2026.

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 Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment orders, some of the impugned orders which have been passed in the year 2024 while some of the impugned orders have been passed in the year 2025 as detailed below:-

TABLE 1:- ALL EX PARTE ORDERS

W.P.Nos	Tax Period	Date of Show Cause Notice	Date of Impugned Orders/Assessment Orders	Remarks
630 of 2026	2021-2022	15.08.2025	08.10.2025	**T, I, P, LF & LF***

636 of 2026	2021-2022	24.09.2025	18.11.2025	**T**
644 of 2026	2021-2022	19.03.2025	31.05.2025	**LF**
654 of 2026	2017-2018	08.07.2024	24.01.2025	**LF**
681 of 2026	2019-2020	19.02.2024	10.07.2024	**T, I & P**
693 of 2026	2019-2020	15.03.2024	18.07.2024	**LF & GP**
700 of 2026	2019-2020	22.05.2024	19.07.2024	**T, I & P**
706 of 2026	2020-2021	25.11.2024	19.02.2025	**T, I, P & LF***

[Note :- **T**- Tax, **I** - Interest, **P** - Penalty, **LF** - Late Fee under Section 47(1), **GP** - General Penalty

* Late Fee for belatedly filing Monthly Return in GSTR-1 under Section 47(1)]

4. By the abovementioned Impugned Assessment Orders / Orders in **Table – 1**, the proposal in the respective Show Cause Notices that preceded the respective impugned orders have been confirmed in the absence of a reply to the respective Notices issued to the Petitioner for the respective tax periods. Thus, all the Impugned Orders / Impugned Assessment Orders have been passed *ex parte* in the absence of replies.

5. In W.P.Nos. 630, 644, 654, 693 & 706 of 2026 in **Table -1**, the Petitioner has been imposed also with Late Fee under Section 47 of the

respective GST enactments and/or General Penalty under Section 125 of the respective GST enactments, on account of belated / non-filing of **Monthy Return** in **GSTR-1** and / or **Annual Return** in **GSTR – 9** and reconciliation statement in **GSTR – 9C** as detailed below :-

TABLE 2:- LATE FEE CASES

W.P.Nos (with Impugned Order)	**Tax Periods**	**Due date for filing GSTR – 9**	**Actual date for filing GSTR – 9**	**Late Fee imposed**	**General Penalty imposed**	**Provision Invoked**
630 of 2026 (08.10.2025)	2021-2022	31.12.2022	Not filed	2,04,150 (18,750 + 1,85,400)	-	
				9,375*2	-	Section 47(1) for late filing of GSTR-1
				92,570*2	-	Section 47(2) for Not Filing GSTR-9/9C
644 of 2026 (31.05.2025)	2021-2022	31.12.2022	Not filed	1,76,400 (88,200 each)	-	Section 47(2) for Not Filing GSTR-9/9C
654 of 2026 (24.01.2025)	2017-2018	05.02.2020	15.09.2020	44,600 (22,300 each)	-	Section 47(2) for Late Filing of GSTR-9

693 of 2026 (18.07.2024)	2019-2020	31.03.2021	Not filed	2,41,000 (1,20,500 each)		Section 47(2) for Not Filing GSTR-9
					50,000 (25,000 each)	Section 125 for not filing GSTR-9C
706 of 2026 (19.02.2025)	2020-2021	N/A		1,07,200 (53,600 each)	-	Section 47(1) for Late Filing of GSTR-1

6. I shall first deal with the above Impugned Orders in **Table-2,** in so far as late fee levied under Section 47 of the Respective GST Enactments.

7. As far as the issue regarding imposition of late fee for failure to file Annual Return in GSTR-9 is concerned, the issue is is no longer *res integra.* and is covered by a recent decision of this Court in the case of ***Ms.Kandan Hardware Mart*** Vs. ***The Assistant Commissioner (ST) (FAC) vide*** an order dated **02.01.2026** in **W.P.No.27029 of 2023 etc., batch.**

8. Therefore, **W.P Nos. 630, 644** and **693** of **2026** in **Table-2,** insofar as challenge to Late Fee imposed, are liable to rejected as the Petitioner has not filed the Annual Return prescribed under Section 44 of the respective GST Enactment. However, there is an overlap in the period in dispute between the Impugned Orders dated **08.10.2025** and **31.05.2025** impugned in **W.P. No.630 of 2026** and **W.P.No.644 of 2026.**

9. Consequently, there shall be a direction to the Petitioner to pay the entire amount of late fee imposed *vide* Impugned Orders dated **08.10.2025** and **18.07.2024** impugned in **W.P. No.630 of 2026** and **W.P.No.693 of 2026**.

10. Insofar as levy of late fee under Section 47((2) for not filing Annual Return in GSTR-1, and imposition of General Penalty under Section 125 of the respective GST enactments on account of non-filing of Reconciliation Statement in GSTR-9C for the Tax period 2019-2020 *vide* Impugned Order dated **18.07.2024** impugned in **W.P.No.693 of 2024** is concerned, the levy of late fee and imposition of General Penalty are for distinct and separate purposes i.e., non-filing of GSTR-9 & GSTR-9C respectively.

11. Therefore, W.P.No. 693 of 2026 is liable to be dismissed.

12. In so far as the levying of late fee under Section 47(1) of the Respective GST Enactment for late filing of **GSTR-1** under Section 37 of the respective GST Enactment *vide* Impugned Orders dated **08.10.2025** and **19.02.2025** impugned in **W.P.No.630 of 2026** and **W.P.No.706 of 2026** is concerned, the Respondent has imposed a sum of **Rs.18,750** (Rs.9,375 under the respective GST Enactments) and **Rs. 1,07,200** (Rs.53,600 under the respective GST Enactments). This is contrary to Section 47 (1) of the respective GST Enacments as per which, the maximum late fee that can be imposed is Rs.5000 /- each under the respective GST Enactment.

13. Therefore, **W.P.No.630 of 2026** and **W.P.No.706 of 2026** deserves to be partly allowed in so far as imposition of late fee for belated filing of Monthly Return in **GSTR-1** in excess of Rs.10,000 (Rs.5,000 each under the respective GST Enactments) is concerned.

14. As far as the imposition of late fee of Rs.44,600/- each vide order dated **24.01.2025** impugned in **W.P.No.654 of 2026** is concerned, the Petitioner cannot be imposed with higher of late fee liability under Section 47 of the respective GST Enactment, over and above 20,000/-, in the light of the

above decision of this Court in ***Ms.Kandan Hardware Mart*** referred to *supra.*

15. Therefore, the Impugned Order dated 24.01.2025 impugned in **W.P.No.654 of 2026** is quashed to that extent and the case is remitted back for passing appropriate orders in the light of the decision of this Court in ***Ms.Kandan Hardware Mart*** referred to *supra.*

16. I shall now deal with the tax demand in the Impugned Orders challenged in the rest of the Writ Petitions in **Table-1** in so far as Tax, Interest, Penalty levied and imposed on the Petitioner.

17. The case of the Petitioner is that the Petitioner is no longer carrying on the business and that the deponent was duped by the former partner of the Petitioner's firm namely one K.Rajendran.

18. The further case of the Petitioner is that the partnership venture was started by one P.Rajendran and one K.Kolandhaisamy. It is submitted that in the year 2015 the said P.Rajendran invited the Petitioner to invest in the partnership firm and promised to, not only pay rent to the deponent on the

property that was leased out to the partnership firm, but also to pay 5% of profit from the gross profit of the partnership venture.

19. It is submitted that the deponent was not involved in the day-to-day business of the partnership venture, and that the said P.Rajendran has since absconded after exposing the Petitioner to Tax Liability.

20. It is further submitted that after the Petitioner was admitted in the partnership firm, the GST registration was altered by the former partner namely P.Rajendran by making it seem as if the said P.Rajendran was no longer concerned with the business of the Partnership firm. However, there are no records to substantiate the above submission.

21. The learned Government Advocate for the Respondent is also unable to make any statement on the above contention, as these cases are listed today for admission and are being disposed of after hearing the Petitioner and the learned Government Advocate for the Respondent.

22. As far as the rest of the demand for tax liability confirmed *vide* Impugned orders in the above Writ Petitions are concerned, the case of the Petitioner is that there is an overlap between the demand confirmed in the Assessment order dated **08.10.2025**, impugned in **W.P.No. 630 of 2026** and the Assessment Orders dated **18.11.2025** and **31.05.2025** respectively impugned in **W.P.No.636 of 2026 & W.P.No 644 of 2026.**

23. A reading of the above mentioned impugned orders *prima facie* indicates that there is indeed an overlap, since order dated **08.10.2025** is a consolidated order which appears to have subsumed the tax liability and the late fee independently confirmed vide Impugned Assessment Orders dated **18.11.2025** and **31.05.2025** impugned in **W.P.No.636 of 2026** and **W.P.No 644 of 2026**, respectively.

24. Considering the same, the Petitioner is directed to deposit 10% of the disputed tax amount covered by the impugned order dated 08.10.2025 impugned in **W.P.No.630 of 2026 t**ogether with the late fee specified therein, as specified above, **a**s a condition for *de novo* adjudication subject to the conditions stipulated in this Order.

25. As far as the demand confirmed *vide* Assessment Orders dated **10.07.2024**, **19.07.2024** and **19.02.2024**, impugned in **W.P.No.681 of 2026**, **W.P. No.700 of 2026** and **W.P.No.706 of 2026** are concerned, the Petitioner would be required to pre-deposit 25% to 100% of the disputed tax following the consistent view, depending upon the length of time taken to challenge the impugned order before this Court.

26. Thus, the Petitioner would have been liable to deposit a total sum of **Rs.25,23,383**/- being the sum total of 10%, 50%, 50% and 25% in **W.P.No.630 of 2026**, **W.P.No.681 of 2026** , **W.P.No.700 of 2026** and **W.P.No.706 of 2026** respectively, as detailed below:-

Sl.Nos	**W.P.Nos**	**Percentage**	**Amounts**
1	630 of 2026	10%	72,715/-
2	681 of 2026	50%	6,03,546/-
3	700 of 2026	50%	14,39,061/-
4	706 of 2026	25%	4,08,299/-
Total			**25,23,621/-**

27. However, considering the nature of the case, as against the aforesaid sum of **Rs.25,23,621**/-, there shall be a direction to the Petitioner to pre-deposit a sum of **Rs.20,00,000**/- as a condition for *de novo* adjudication by the Respondent, subject to the above observations.

28. In the result,

(i) In so far as levy of late fee and / or imposition of general penalty is concerned, the status of **W.P.No.630 of 2026**, **W.P.No 644 0f 2026**, **W.P.No 654 of 2026**, **W.P.No 693 of 2026** & **W.P.No 706 of 2026** and the amounts to be deposited are detailed below :-

W.P.No	Status	Amount to be paid	Defect
630 of 2026	Partly dismissed	Rs.1,95,400/- [1,85,400 + 10,000]	Non filing of GSTR-9/9C & Late filing of GSTR-1
654 of 2026	Allowed	Rs.20,000/-	Late filing of GSTR-9
693 of 2026	Dismissed	Rs.2,91,000/- [2,41,000 + 50,000]	Non filing of GSTR-9/9C
706 of 2026	Partly Allowed	Rs.10,000/-	Late filing of GSTR-1
TOTAL		**Rs. 5,16,400/-**	

Accordingly, the Petitioner is directed to pay a sum of **Rs. 5,16,400**/- towards Late Fee and / or General Penalty.

(ii) In so far as the pre-deposit towards the tax liability is concerned, the Petitioner shall deposit a sum of Rs.20,00,000/- within a period of 12 weeks from the date of receipt of a copy of this order in cash or 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.

29. Within such time, the Petitioner shall also file replies to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the defence by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.

30. In case the Petitioner complies with the above stipulations, the concerned Respondent shall proceed to pass a final orders on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated. The property which have been attached shall continue pending further orders in the *denovo* proceedings.

31. In case the Petitioner fails to comply with any of the stipulations, the concerned Respondents are at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

32. Needless to state, before passing any such order, the concerned Respondent shall give due notice to the Petitioner.

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

09.01.2026

Neutral Citation: Yes / No
jas

To:

1.The Assistant Commissioner (ST),
Tiruppur North – II Assessment Circle,
Tiruppur, Tamil Nadu.

2.The Deputy Commissioner (ST),
O/o Deputy Commissioner (ST),
Kumaran Road, Backside to Indian Oil Petroleum Bunk,
1st Floor, CT Integrated Building,
Tiruppur, Tamil Nadu – 641 601.

3.The Sub-Registrar,
Tiruppur Joint 1,
Tiruppur.

4.The Deputy State Tax Officer -1,
(also known as the Deputy Commercial Tax Officer),
North – 2 Assessment Circle,
Tiruppur – 1, Tiruppur – Tamil Nadu.

5.The Branch Manager,
Indian Overseas Bank,
Knit City Branch,
No.21, Rasi Tower, 60 Feet Round,
Kumarananthapuram, Chettipalayam,
Tiruppur – 641 602.

C.SARAVANAN, J.

jas

W.P.No.630, 636, 644, 654, 681, 693, 700 and 706 of 2026
and
W.M.P.Nos.762, 766, 773, 779, 782, 784, 787, 788, 791, 794, 795, 796, 836, 838, 839, 847, 848, 849, 859, 860, 861, 868, 869 and 871 of 2026

09.01.2026