IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.5198 and 5208 of 2026
and
W.M.P.Nos.5737, 5738, 5739 and 5740 of 2026

W.P.No.5198 of 2026:-

Tvl.Raji Feeds Private Limited,
(Represented by its Director
K.Karthikeyan). ... Petitioner

Vs.

1.The Deputy State Tax Officer,
Perur Assessment Circle,
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The State Tax Officer,
Perur Assessment Circle,
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
Coimbatore – 641 018. ... 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 of the first respondent in passing the impugned order dated 13.02.2025 with GSTIN:33AADCR3895C1ZG/2020-21 along with DRC 07 bearing reference number: ZD3302251300922 being passed by the first Respondent and quash the same as the same lacks jurisdiction, since the same has been passed in contravention of Section 73 of the Finance Act, 1994 and articles 14, 19(1)(g) and 265 of the Constitution.

W.P.No.5208 of 2026:-

Tvl.Raji Feeds Private Limited,
(Represented by its Director
K.Karthikeyan). ... Petitioner

Vs.

1.The State Tax Officer,
Perur Assessment Circle,
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
Coimbatore – 641 018.

2.S.Vijayakumar ... 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 relating to the Impugned Order dated 06.03.2024 with GSTIN:33AADCR3895C1ZG/2020-21 along with DRC 07 dated 08.03.2024 bearing reference number ZD330324043547J being passed by the first Respondent and quash the same as the same being arbitrary and passed in contravention of Section 169 and 89 and articles 14, 19(1)(g) and 265 of the Constitution and directing the 1st Respondent to issue notice to the 2nd Respondent Shri.S.Vijayakumar, who had issued invoice in the capactiy of director during the relevant period in disputed in the impugned order passed by the 1st Respondent in terms of Section 89 of the CGST/TNGST Act, 2017.

For Petitioner (in both W.Ps)	:	Mr.G.Natarajan
For Respondents (in both W.Ps)	:	Mrs.K.Vasanthamala Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents.

2. By this common order, both 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 W.P.No.5198 of 2026, the Petitioner has challenged the impugned Assessment order dated 13.02.2025, wherein, proposal in Show Cause Notice in Form GST DRC – 01 dated 24.11.2024 has been confirmed for the tax period 2020-2021. The confirmation of demand is on account of mismatch between Form GSTR – 1 and GSTR – 3B. An identical demand was confirmed vide Assessment order dated 06.03.2024 which has been challenged in W.P.No.5208 of 2026.

4. The learned counsel for the Petitioner would submit that there is a overlap.

5. The learned Government Advocate for the Respondent also confirms that there is a overlap in the demand confirmed vide respective Assessment orders.

6. The learned counsel for the Petitioner would also submitted that the company was under the Management of the erstwhile Directors who were subsequently removed by an order dated 09.01.2019 of the NCLT.

7. It is further submitted that there was an error in the Form GSTR 3B in as much as the tax liability on IGST has been wrongly shown as Tax liability on SGST and CGST and the tax has been paid.

8. At this Stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit the disputed tax covered by any one of the impugned orders dated 13.02.2025 or 06.03.2024, as a condition for *denovo* adjudication and he has also made an endorsement to that effect in the Court bundle.

9. The statement of the learned counsel for the Petitioner stands recorded.

10. It is noticed that the impugned orders dated 13.02.2025 and 06.03.2024 impugned in W.P.No.5198 of 2026 and W.P.No.5208 of 2026, there is an apparent overlap with the demand confirmed in these orders.

11. Recording the above, these cases are remitted back to the Respondent to pass a composite order in view of the respective orders. Subject to the Petitioner depositing a sum of Rs.21,29,352/- being the disputed tax confirmed vide orders dated 13.02.2025 and 06.03.2024 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.

12. Within such time, the Petitioner shall also file a replies to the respective Show Cause Notice(s) in GST DRC-01 dated 27.09.2023 together with requisite documents to substantiate the defense by treating the respective impugned Order(s) dated 13.02.2025 and 06.03.2024 as an addendum to the respective Show Cause Notice(s) dated 27.09.2023 and 24.11.2024.

13. In case the Petitioner complies with the above stipulations, the 1st Respondent / State Tax Officer shall proceed to pass a final composite order 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.

14. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing the entire disputed tax confirmed vide impugned order as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the impugned Order.

15. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent / The State Tax Officer is 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.

16. Needless to state, before passing any such orders, the 1st Respondent / State Tax Officer shall give due notice to the Petitioner.

17. In view of the above, W.P.No.5208 of 2026 stands disposed of with the above observations and W.P.No.5198 of 2026 stands allowed. No costs. Connected Writ Miscellaneous Petitions are closed.

17.02.2026

Neutral Citation: Yes / No
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To:

1.The Deputy State Tax Officer,
Perur Assessment Circle,
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
Coimbatore – 641 018.

2.The State Tax Officer,
Perur Assessment Circle,
Commercial Taxes Building,
1st Floor, Dr.Balasundaram Road,
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C.SARAVANAN, J.

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