IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-06-2026

CORAM

THE HONOURABLE DR JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MRS.JUSTICE N. MALA

W.A.Nos.1152, 1230, 1231, 1326, 1327 & 1391of 2026
and C.M.P.Nos.11434, 11994, 12005, 12339,
12341 & 12882 of 2026

W.A.No.1152 of 2026

M/s. Sri Om Sakthi Traders,
Rep. by its Director S.Suresh Kumar, No.33-1C,
M.P.Koil Street, Bhuvanagiri, Cuddalore 608 601

..Appellant/Petitioner

Vs

The State Tax Officer (Intelligence),
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore 607 001

..Respondent/Respondent

Writ Appeal has been filed under Clause 15 of Letters Patent to set aside the Order made in W.P.No.531 of 2025, dated 05.11.2025 and the subsequent modification order made in W.M.P.No.55345 of 2025 in W.P.No.531 of 2025, dated 18.12.2025 and allow the above Writ Appeal.

For Appellant :Mr.A.Rajarajan

For Respondent :M/s Amirta Poongodi Dinakaran,GA

W.A.No.1230 of 2026

M/s. Sri Om Sakthi Traders,
Rep. by its Director S.Suresh Kumar,
No.33-1C, M.P.Koil Street,
Bhuvanagiri, Cuddalore 608 601. ..Appellant/Petitioner

/versus/

The State Tax Officer (Intelligence),
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore 607 001 ..Respondent/Respondent

Writ Appeal has been filed under Clause 15 of Letters Patent, to set aside the Order made in W.P.No.899 of 2025, dated 05.11.2025 and the subsequent modification order made in W.M.P.No.55359 of 2025 in W.P.No.899of 2025, dated 18.12.2025 and allow the above Writ Appeal.

For Appellant :M/s Kanimozhi Mathi for Mr.A.Rajarajan

For Respondent :M/s Amirta Poongodi Dinakaran, GA

W.A.No.1231 of 2026

M/s. Sri Om Sakthi Traders,
Rep. by its Director S.Suresh Kumar,
No.33-1C, M.P.Koil Street,
Bhuvanagiri, Cuddalore 608 601. ..Appellant/Petitioner

/versus/

The State Tax Officer (Intelligence),
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore 607 001 ..Respondent/Respondent

Writ Appeal has been filed under Clause 15 of Letters Patent, to set aside the Order made in W.P.No.728 of 2025, dated 05.11.2025 and the subsequent modification order made in W.M.P.No.55351 of 2025 in W.P.No.728 of 2025, dated 18.12.2025 and allow the above Writ Appeal.

For Appellant :M/s Kanimozhi Mathi for Mr.A.Rajarajan

For Respondent :M/s Amirta Poongodi Dinakaran, GA

W.A.No.1326 of 2026

M/s. Sri Om Sakthi Traders,
Rep. by its Director S.Suresh Kumar,
No.33-1C, M.P.Koil Street,
Bhuvanagiri, Cuddalore 608 601. ..Appellant/Petitioner

/versus/

The State Tax Officer (Intelligence),
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore 607 001 ..Respondent/Respondent

Writ Appeal has been filed under Clause 15 of Letters Patent, to set aside the Order made in W.P.No.731 of 2025, dated 05.11.2025 and the subsequent modification order made in W.M.P.No.55354 of 2025 in W.P.No.731 of 2025, dated 18.12.2025 and allow the above Writ Appeal.

For Appellant :M/s Kanimozhi Mathi for Mr.A.Rajarajan

For Respondent :M/s Amirta Poongodi Dinakaran, GA

W.A.No.1327 of 2026

M/s. Sri Om Sakthi Traders,
Rep. by its Director S.Suresh Kumar,
No.33-1C, M.P.Koil Street,
Bhuvanagiri, Cuddalore 608 601. ..Appellant/Petitioner

/versus/

The State Tax Officer (Intelligence),
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore 607 001 ..Respondent/Respondent

Writ Appeal has been filed under Clause 15 of Letters Patent, to set aside the Order made in W.P.No.534 of 2025, dated 05.11.2025 and the subsequent modification order made in W.M.P.No.55346 of 2025 in W.P.No.534 of 2025, dated 18.12.2025 and allow the above Writ Appeal.

For Appellant :M/s Kanimozhi Mathi for
Mr.A.Rajarajan
For Respondent :M/s Amirta Poongodi Dinakaran, GA

W.A.No.1391 of 2026

M/s. Sri Om Sakthi Traders,
Rep. by its Director S.Suresh Kumar,
No.33-1C, M.P.Koil Street,
Bhuvanagiri, Cuddalore 608 601. ..Appellant/Petitioner

/versus/

The State Tax Officer (Intelligence),
Data Analytics Unit, Cuddalore Division,
Office of the Commercial Tax Officer,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore 607 001 ..Respondent/Respondent

Writ Appeal has been filed under Clause 15 of Letters Patent, to set aside the Order made in W.P.No.895 of 2025, dated 05.11.2025 and the subsequent modification order made in W.M.P.No.55357 of 2025 in W.P.No.895 of 2025, dated 18.12.2025 and allow the above Writ Appeal.

For Appellant	:M/s Kanimozhi Mathi for Mr.A.Rajarajan
For Respondent	:M/s Amirta Poongodi Dinakaran, GA

COMMON JUDGMENT

(Judgment of the Court was made by Dr.G.Jayachandran, J.)

A batch of appeals is filed by the Assessee, being aggrieved by the Orders passed by the Learned Single Judge, in the Writ Petitions challenging the Assessment Orders.

2. The prime contention of the appellant is that when there is no element of fraud, as alleged by the Department, the extended period for revision by invoking Section 74 of the Central Goods and Services Tax Act, 2017, is impermissible. Therefore, the appellant prayed for quashing the Assessment Orders.

3. From the records, we find that when the Assessment Orders were challenged by way of Writ Petitions, the learned Single Judge considered the

fact that the revised Assessment Orders came to be passed only after verification of the records and the suppression of turnover by the Assessee in respect of the relevant Assessment Orders. No doubt, the reason for revision is not expressly mentioned that there was a fraud committed by the Assessee.

4. The sum and substance of the Assessment Orders would clearly indicate that with an intention to evade the tax, which has come to light in the course of inspection, the turnover has been suppressed by the Assessee, leading to the issuance of revision orders. Therefore, the prime contention of the learned counsel appearing for the appellant that the ingredients required for invoking the power under Section 74 of the Central Goods and Services Tax Act, 2017, are not available, is incorrect.

5. From the records, we find that the necessary ingredients are available and it is for the Assessee to explain the reason for not disclosing the true turnover in its profit and loss account. Be that as it may, the learned Single Judge considered the claim of the appellant and permitted the appellant to agitate the matter before the Appellate Authority on deposit of 10% of the disputed tax amount in three equated monthly instalments and the first instalment being payable within 30 days from 18.12.2025. It appears from the records that the appellant had sought modification of the orders and the learned Single Judge had considered the appellant's request and extended the time for

payment under the conditional Orders. That period has also expired. Since we find no merit in these appeals, these Writ Appeals stand dismissed. However, 30 days time is granted to the appellant herein to comply with the condition imposed by the learned Single Judge and to exercise their right of appeal; In other words, 10% of the tax demanded shall be deposited on or before 03.07.2026.

6. With the above observation, ***these Writ Appeals stand dismissed.*** Consequently, connected Miscellaneous Petitions are closed. No order as to costs.

(G.JAYACHANDRAN, J.)   (N.MALA, J.)
03-06-2026

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

The State Tax Officer (Intelligence)
Data Analytics Unit Cuddalore Division
Office of the Commercial Tax Officer
No.1 Vallalar Nagar Manjakuppam
Cuddalore 607 001

G.JAYACHANDRAN, J.
AND
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