IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2258, 10103, 10107 and 10117 of 2026
and
W.M.P.Nos.2501, 10906, 10908, 10916, 10917, 10921 and 10922 of 2026

W.P.No.2258 of 2026

M/s.Shri Ram Trust,
Represented by its Founder Trustee
S.Raguraman … Petitioner

Vs.

1.The State Tax Officer,
Tindivanam Assessment Circle,
Nos.136 and 137, SBI Buildings,
Nehru Street,
Tindivanam.

2.The Deputy Commissioner [ST],
Commercial Taxes Buildings,
District Collector Officer Master Plan Complex,
Villupuram – 605 602. … 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 2nd Respondent impugned attachment proceedings in FORM GST DRC-17 dated 23.12.2025 and quash the same being illegal invalid without authority of law and violated the principles of natural justice and also law laid down by this Court.

W.P.No.10103 of 2026

Tvl.KSR and Company,
Represented by its Partner
S.Raguraman … Petitioner

Vs.

1.The State Tax Officer,
Inspection-1,
Office of the Deputy Commissioner (ST) [Inspection],
Villupuram Camp,
Vellore.

2.The State Tax Officer,
Tindivanam Assessment Circle,
Nos.136 and 137, SBI Buildings,
Nehru Street,
Tindivanam.

3.The Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

4.The Branch Manager,
State Bank of India,
137, J.N Street,
Tindivanam – 604 001. … 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 in proceedings in GSTIN: 33AAHFK5367K1Z1/2021-22 dated 14.07.2023 and quash the same as illegal, invalid, without authority of law, and in violation of the principles of proper natural in the justice.

W.P.No.10107 of 2026

Tvl.KSR and Company,
Represented by its Partner
S.Raguraman … Petitioner

Vs.

1.The State Tax Officer,
Inspection-1,
Office of the Deputy Commissioner (ST) [Inspection],
Villupuram Camp,
Vellore.

2.The State Tax Officer,
Tindivanam Assessment Circle,
Nos.136 and 137, SBI Buildings,
Nehru Street,
Tindivanam.

3.The Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

4.The Branch Manager,
State Bank of India,
137, J.N Street,
Tindivanam – 604 001. … 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 in proceedings in GSTIN: 33AAHFK5367K1Z1/2022-23 dated 14.07.2023 and quash the same as illegal, invalid, without authority of law, and in violation of the principles of proper natural in the justice.

W.P.No.10117 of 2026

Tvl.KSR and Company,
Represented by its Partner
S.Raguraman … Petitioner

Vs.

1.The State Tax Officer,
Inspection-1,
Office of the Deputy Commissioner (ST) [Inspection],
Villupuram Camp,
Vellore.

2.The State Tax Officer,
Tindivanam Assessment Circle,
Nos.136 and 137, SBI Buildings,
Nehru Street,
Tindivanam.

3.The Branch Manager,
State Bank of India,
137, J.N Street,
Tindivanam – 604 001. … 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 2nd Respondent in proceedings in GSTIN: 33AAHFK5367K1Z1/2018-19 dated 28.07.2024 and quash the same as illegal, invalid, without authority of law, and in violation of the principles of proper natural in the justice.

For Petitioner (In all W.Ps)	:	Mr.D.Vijayakumar
For Respondents (In all W.Ps)	:	Mr.V.Prashanth Kiran Government Advocate

COMMON ORDER

By this Common Order, all these Writ Petitions are being disposed of.

2. In W.P.No.2258 of 2026, the Petitioner therein, namely M/s.Shri Ram Trust has challenged the Recovery Order in Form GST DRC-17 dated 23.12.2025 passed by the 2nd Respondent.

3. Vide Recovery Order dated 23.12.2025 impugned in W.P.No.2258 of 2026, the asset of the Petitioner Trust namely Shri Ram Trust in W.P.No.2258 of 2026 together with vacant land in S.Nos.300/2A, 300/2B and 300/3A in Thenkodipakkam & Omanthur Village, Viluppuram

District have been attached in respect of outstanding dues of the Petitioner in the 3 Writ Petitions at **Table II** (mentioned below).

4. The impugned Recovery Order dated 23.12.2025 states that the following amounts are due and payable by the Petitioner/Assessee namely Tvl.KSR and Company, the Petitioner in W.P.Nos.10117, 10103 and 10107 of 2026 for the following Tax Periods:-

Table I

Sl. No.	Demand Order No.	Date	Year	Amount (Rs.)
1.	ZD330723059182J	14.07.2023	April 2020-March 2021	17,18,664.00
2.	ZD3307230593693	14.07.2023	April 2021-March 2022	50,360.00
3.	ZD3307230597158	14.07.2023 * 28.07.2024	April 2022-March 2023	67,06,098.00 #
4.	ZD3307243277755	14.07.2023	April 2018-March 2019	12,83,672.00
5.	ZD3302251917591	19.02.2025	April 2020-March 2021	36,86,836.00
6.	ZD33022522956N	22.02.2025	April 2021-March 2022	83,52,166.00
			Total	2,17,97,796.00

* wrongly mentioned as 14.07.2023
# There is a slight difference in the quantum of total tax due, when compared with the Assessment Order impugned in W.P.No.10107 of 2023

5. In W.P.Nos.10117, 10103 and 10107 of 2026, the Petitioner namely Tvl.KSR and Company has challenged the respective Assessment Orders as detailed below for the respective Tax Periods:-

Table II

Sl. No.	W.P.No.	Date of Show Cause Notice in GST DRC-01	Date of Impugned Order	GSTIN No./Tax Period	CGST (Tax Due)	SGST (Tax Due)	Total (including Interest / Penalty, if any)
1.	10117 of 2026	27.05.2024	28.07.2024	33AAHFK5367 K1Z1/2018-2019	---	---	12,83,672.00
2.	10103 of 2026	18.05.2023	14.07.2023	33AAHFK5367 K1Z1/2021-2022	12,183.00	12,183.00	50,360.00
3.	10107 of 2023	18.05.2023	14.07.2023	33AAHFK5367 K1Z1/2022-2023	15,99,721.00	15,99,721.00	67,07,264.00

These Assessment Orders have been passed in absence of a reply to the above mentioned Show Cause Notices.

6. In W.P.No.2258 of 2026, it is submitted that the asset of the Petitioner Trust namely Shri Ram Trust together with vacant land in S.Nos.300/2A, 300/2B and 300/3A in Thenkodipakkam & Omanthur Village, Viluppuram District has been attached vide Impugned Order dated 23.12.2025 in respect of dues pending on behalf of the Petitioner in the 3 Writ Petitions at **Table II**.

7. From a conjoint reading of **Table I** and **Table II**, it is evident that only the demand confirmed for the Tax Periods 2018-2019, 2021-2022 and 2022-2023 alone have been challenged in the Writ Petitions at **Table II** viz., W.P.Nos.10117, 10103 and 10107 of 2026.

8. Learned counsel for the Petitioners would submit that though the demand was confirmed in respect of the orders in **Table II** as mentioned above, the property of the Petitioner Trust in W.P.No.2258 of 2026 namely Shri Ram Trust has been attached.

9. A reading of the Trust Deed (Deed of Declaration of Trust) dated 06.12.2023 of the Petitioner in W.P.No.2258 of 2026 indicates the above mentioned properties do not stand in the name of the Petitioner Trust in W.P.No.2258 of 2026. They stand in the name of G.Raguraman, who claims to be both the Founder of the said Trust. The said G.Raguraman is the Partner of the Petitioner namely Tvl.KSR and Company, the Petitioner in W.P.Nos.10117, 10103 and 10107 of 2026 in **Table II**.

10. Therefore, the challenge to the Recovery Order in Form GST DRC-17 dated 23.12.2025 impugned in W.P.No.2258 of 2026 by the

Petitioner cannot be countenanced. Therefore, W.P.No.2258 of 2026 is liable to be dismissed.

11. However, considering the fact that the respective impugned Orders in **Table II** have been passed *ex parte,* the cases are remitted back to the Respondents to pass a fresh order subject to the Petitioner in W.P.Nos.10117, 10103 and 10107 of 2026 depositing entire disputed tax amount in cash or from the said Petitioner's Electronic Cash Register insofar as order confirmed vide Orders dated 14.07.2023 and 28.07.2024 and 25% of disputed tax amount in cash or from the said Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order as in **Table I**.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Orders as an addendum to the Show Cause Notices.

13. In case the Petitioner complies with the above stipulations, the Respondents shall proceed to pass a final 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, if any, shall also stand automatically vacated.

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

15. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

16. In view of the above, W.P.No.2258 of 2026 is dismissed and W.P.Nos.10103, 10107 and 10117 of 2026 are disposed of. No costs. Connected Writ Miscellaneous Petitions are closed.

18.03.2026

Neutral Citation : Yes / No

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To:

1.The State Tax Officer,
Tindivanam Assessment Circle,
Nos.136 and 137, SBI Buildings,
Nehru Street,
Tindivanam.

2.The Deputy Commissioner [ST],
Commercial Taxes Buildings,
District Collector Officer Master Plan Complex,
Villupuram – 605 602.

3.The State Tax Officer,
Inspection-1,
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4.The Commissioner of Commercial Taxes,
Ezhilagam,
Chepauk,
Chennai – 600 005.

5.The Branch Manager,
State Bank of India,
137, J.N Street,
Tindivanam – 604 001.

C.SARAVANAN, J.

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W.P.Nos.2258, 10103, 10107 and 10117 of 2026

18.03.2026