IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.3119, 3123, 3136 and 3139 of 2026
and
W.M.P.Nos.3503, 3504, 3507, 3508, 3521, 3523, 3530 and 3531 of 2026

Tvl.KRG Builders,
GSTIN:33BZOPS3832A1ZG,
Represented by its Proprietor
Revathi Sellamuthu ... Petitioner in all W.Ps.

Vs.

The Commercial Tax Officer (State Tax Officer),
Adjudication and Legal Office of the
Joint Commissioner (ST)(Intelligence),
Erode Division, Commercial Taxes Building,
No.1, Brough Road,
Erode – 638 001. ... Respondent in all W.Ps.

Prayer in W.P.No.3119 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC – 07 bearing reference No.ZD331225031383U/2023-2024 dated 02.12.2025 issued by the Respondent and quash the same.

Prayer in W.P.No.3123 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC – 07 bearing reference No.ZD3312250201732/2022-2023 dated 02.12.2025 issued by the Respondent and quash the same.

Prayer in W.P.No.3136 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC – 07 bearing reference No.ZD331225020269P/2024-2025 dated 02.12.2025 issued by the Respondent and quash the same.

Prayer in W.P.No.3139 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC – 07 bearing reference No.ZD331225020001F/2020-2021 dated 02.12.2025 issued by the Respondent and quash the same.

For Petitioner (in all W.Ps)	:	Mr.S.Durai Raj
For Respondent (in all W.Ps)	:	Ms.Amirtha Poonkodi Dinakaran Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondent.

2. By this common order, all 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 Respondent.

3. In these Writ Petition, the Petitioner has challenged the respective Assessment orders all dated 02.12.2025 passed for the respective tax periods. The aforesaid Assessment orders were preceded by the respective Show Cause Notices, to which the Petitioner filed replies. Thus, the impugned Assessment orders are detailed orders, were passed after considering the replies filed by the Petitioner.

4. By the impugned Assessment orders, the following demand has been confirmed against the Petitioner.

Writ Petition No	3139 of 32026	3123 of 2026	3119 of 2026	3136 of 2026
Assessment Years	2020-21	2022-23	2023-24	2024-25
Date of Impugned order	02.12.2025	02.12.2025	02.12.2025	02.12.2025
Defect	Tax liability			
Tax on the difference in turnover between GSTR-1 and Form 26AS	Rs.41,122/-	Rs.13,29,818/-	Rs.3,15,602/-	Rs.31,77,848/-

Tax on the difference in turnover between GSTR-3B and receipts in Bank Account	Rs.18,03,664/-	Rs.17,39,332/-	Rs.61,80,020/-	Rs.1,93,90,354/-
Tax on the amount for which rate of tax was wrongly mentioned as 18% instead of 12% in the profit and loss account.	Rs.7,04,940/-	0	0	0

5. Since there is no scope for interfering with the impugned order as there is neither any procedural irregularity nor perversity noticed while passing of the impugned order. Therefore, these Writ Petitions are liable to be dismissed.

6. Considering the same and following the consistent view taken by this Court under similar circumstances, liberty is granted to the Petitioner to file an appeal before the Appellate Authority subject to the Petitioner complying with the requirements under Section 107 of the respective GST enactments.

7. In case the Petitioner files such appeal, the Appellate Authority shall dispose the appeal on merits without further reference to the limitation. Subject to the Petitioner complying with the above stipulations, the

attachment of the bank account of the Petitioner shall also stand automatically vacated.

8. In case the Petitioner fails to comply with any of the stipulations, the Respondent 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.

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

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

02.02.2026

Neutral Citation: Yes / No
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<u>Note:</u> Registry is directed to return the certified copy of the impugned order.

To:

The Commercial Tax Officer (State Tax Officer),
Adjudication and Legal Office of the
Joint Commissioner (ST)(Intelligence),
Erode Division, Commercial Taxes Building,
No.1, Brough Road,
Erode – 638 001.

C.SARAVANAN, J.

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