IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 5089, 5094, 5233, 5235, 5418 and 5435 of 2026
and
W.M.P. Nos. 5645, 5646, 5647, 5648, 5754, 5755, 5759, 5757, 5957, 5959, 5946 and 5948 of 2026

AVP Industry,
Represented by its Proprietor,
Andankoilpudur Vaiyapurigounder Palaniswamy
No.53, SIDCO Industrial Estate Athur,
Unnamed Road, Karur,
Tamil Nadu – 639 006. ... Petitioner

Vs.

The State Tax Officer,
Also Known as Commercial Tax Officer,
Office of the Joint Commissioner (Intelligence), Erode. ... Respondent

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the respondent herein vide order no. GSTIN: 33ALKPP1559J1ZT/2020-21 dated 28.10.2025 issued along with the summary of the order in GST DRC 07 No. ZD331025309289J dated 28.10.2025 for the period between April 2020 to March 2021 and quash the same.

For Petitioner : Ms. S. Vishnupriya

For Respondent : Mrs. K. Vasanthamala,
Government Advocate

COMMON ORDER

By this common order, all these six writ petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

2. In these writ petitions, the Petitioner has challenged the impugned assessment orders in Form GST DRC – 07 passed for the tax periods 2019-2020 to 2024-2025 by the Respondent.

3. The case of the Petitioner is that in response to the respective show cause Notices in Form GST DRC – 01 that preceded the impugned orders, the Petitioner filed replies and was also heard on 20.05.2025. Thereafter, the case was adjourned to 02.06.2025 by the Respondent on which date the personal hearing did not take place. The case was again scheduled for personal hearing on 13.06.2025 on which date also the personal hearing did not take place.

4. This being the case, the impugned order dated 07.10.2025 was passed for the tax period 2019-2020 confirming the proposal contained in the

Show Cause Notice in DRC – 01 that preceded the impugned order dated 07.10.2025.

5. Pursuant to the passing of the aforesaid impugned order dated 07.10.2025, the Petitioner sent a representation dated 13.10.2025 wherein, the Petitioner stated that no personal hearing was granted for the tax period 2019-2020 before passing the order and requested that an opportunity of personal hearing be given before passing final orders for the other tax periods.

6. The learned counsel for the Petitioner submits that despite the same and without affording any further opportunity of personal hearing to the Petitioner, the remaining impugned orders were passed on 27.10.2025 and 28.10.2025 for the other aforesaid tax periods.

7. Learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax confirmed by the impugned orders, which the Petitioner would have been required to deposit had an appeal been filed before the Appellate Authority under Section 107 of the respective GST Enactments.

8. Learned Government Advocate for the Respondent on the other hand would submit that the impugned orders are detailed orders and therefore do not merit any interference.

9. It is further submitted that despite several opportunities having been granted to the Petitioner, the Petitioner failed to take advantage of the same and thus the impugned orders came to be passed.

10. Having considered the submissions made by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent, these writ petitions are disposed of by remitting the case back to the Respondent to pass a fresh order on merits, subject to the Petitioner depositing 10% of the disputed tax confirmed under the respective impugned orders within a period of 30 days from the date of receipt of a copy of this order.

11. Within such time, the Petitioner shall also supplement the replies to the respective Show Cause Notices in DRC – 01 and furnish further documents which the Petitioner had failed to furnish earlier.

12. The Respondent shall thereafter proceed to pass a final order on merits 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.

13. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax 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.

14. 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 this Writ Petition was dismissed *in limine* today.

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

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

13.02.2026

Index: Yes / No
Neutral Citation: Yes / No
AT

Note : Registry is directed to incorporate cause title for all the cases and issue order copy.

To:
The State Tax Officer,
Also Known as Commercial Tax Officer,
Office of the Joint Commissioner (Intelligence), Erode.

C.SARAVANAN, J.

AT

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