IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.4750, 4751, 4752, 4754, 4755 and 4756 of 2026
and
W.M.P.Nos.5283, 5284, 5285, 5286, 5287, 5288, 5290, 5291, 5292, 5293, 5294 and 5295 of 2026

Tvl.Victory Steel Corporation,
Represented by its Proprietor,
Mohamed Yousuf. ... Petitioner in all W.Ps.

Vs.

The State Tax Officer,
(Inspection – VI), Cuddalore,
Office of the Joint Commissioner (ST),
(Intelligence), Cuddalore,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001. ... Respondent in all W.Ps.

Prayer in W.P.No.4750 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 on the files of the Respondent herein in his proceeding in Form GST DRC – 07 with Reference No.ZD3310251551023 dated 15.10.2025 issued along with detailed order in Reference No.33BFPPM0308N1ZA/2019-20 dated 15.10.2025 for the tax period Apr 2019 – Mar 2020 and quash the same.

Prayer in W.P.No.4751 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 on the files of the Respondent herein in his proceeding in Form GST DRC – 07 with Reference No.ZD331025155754I dated 15.10.2025 issued along with detailed order in Reference No.33BFPPM0308N1ZA/2020-21 dated 15.10.2025 for the tax period Apr 2020 – Mar 2021 and quash the same.

Prayer in W.P.No.4752 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 on the files of the Respondent herein in his proceeding in Form GST DRC – 07 with Reference No.ZD3310251565898 dated 15.10.2025 issued along with detailed order in Reference No.33BFPPM0308N1ZA/2021-22 dated 15.10.2025 for the tax period Apr 2021 – Mar 2022 and quash the same.

Prayer in W.P.No.4754 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 on the files of the Respondent herein in his proceeding in Form GST DRC – 07 with Reference No.ZD3310251569395 dated 15.10.2025 issued along with detailed order in Reference No.33BFPPM0308N1ZA/2022-23 dated 15.10.2025 for the tax period Apr 2022 – Mar 2023 and quash the same.

Prayer in W.P.No.4755 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 on the files of the Respondent herein in his proceeding in Form GST DRC – 07 with Reference No.ZD331025158273P dated 15.10.2025 issued along with detailed order in Reference No.33BFPPM0308N1ZA/2024-25 dated 15.10.2025 for the tax period Apr 2024 – Mar 2025 and quash the same.

Prayer in W.P.No.4756 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 on the files of the Respondent herein in his proceeding in Form GST DRC – 07 with Reference No.ZD3310251578677 dated 15.10.2025 issued along with detailed order in Reference No.33BFPPM0308N1ZA/2023-24 dated 15.10.2025 for the tax period Apr 2023 – Mar 2024 and quash the same.

For Petitioner (in all W.Ps)	:	Mr.B.Syed Abdul Wakeel
For Respondent (in all W.Ps)	:	Mr.TNC.Kaushik Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. By this common order, 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 Additional Government Pleader for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment Orders all dated 15.10.2025 passed by the Respondent for the respective Tax Periods as detailed below:-

Sl.No	**W.P.Nos**	**Tax Period**	**Date of Impugned Orders**
1	W.P.No.4750 of 2026	2019-2020	15.10.2025
2	W.P.no.4751 of 2026	2020-2021	15.10.2025
3	W.P.No.4752 of 2026	2021-2022	15.10.2025
4	W.P.No.4754 of 2026	2022-2023	15.10.2025
5	W.P.No.4755 of 2026	2024-2025	15.10.2025
6	W.P.No.4756 of 2026	2023-2024	15.10.2025

4. The aforesaid impugned Assessment orders were preceded by the respective Show Cause Notices in Form GST DRC – 01 all dated 29.07.2025 which were responded by the Petitioner by filing respective replies.

5. If at all, the Petitioner concerns for pre-deposit of 10% of the disputed tax confirmed vide each of the respective impugned orders, these cases are remitted back to the Respondent to pass a fresh order on merits following the consistent view taken by this Court under similar circumstances.

6. If the Petitioner intends to assail the respective impugned orders on merits, the Petitioner would otherwise be compelled to file appeals before the Appellate Authority, which would be unnecessary in the present circumstances.

7. Therefore, there is no merits in these Writ Petitions. Thus, these Writ Petitions are dismissed with liberty to challenge the respective impugned Assessment orders on merits before the Appellate Authority.

8. These Writ Petitions stand dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

18.02.2026

Neutral Citation: Yes / No
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<u>To</u>:

The State Tax Officer,
(Inspection – VI), Cuddalore,
Office of the Joint Commissioner (ST),
(Intelligence), Cuddalore,
No.1, Vallalar Nagar, Manjakuppam,
Cuddalore – 607 001.

C.SARAVANAN, J.

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