IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.5670, 5673, 5678, 5679, 5681, 5682 & 5685 of 2026
and
W.M.P.Nos.6163, 6164, 6167, 6171, 6175, 6176, 6178, 6179, 6182, 6184, 6185 & 6186 of 2026

M/s P.Samiappa Gounder & Bros
A registered Partnership firm represented
by its Managing Partner Mr.P.Samiyappa Gounder,
No.41, Majid Street,
Kangayam – 638 701. ... Petitioner in all W.Ps

Vs.

1. The Assistant Commissioner of State Tax,
Kangayam Assessment Circle,
The Commercial Taxes Department
Tiruppur District.

2. The State Tax Officer,
Inspection – III, Office of the Joint Commissioner (ST),
Intelligence, Tiruppur Division,
5/147, AEPC Building,
Kaikatti Pudur, Tiruppur Main Road,
Avinashi – 641 654.

3. Public Works Department
Water Resources Department
Represented by its Superintending Engineer
Middle Cauvery Basin Circle,
Trichy – 620 020. ... Respondents in all W.Ps

W.P.No.5670 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned orders dated 04.11.2025 passed by the 2nd Respondent in Form GST DRC-07 for the Assessment Year 2018-2019 vide Order No. Ref. No. 33AADFP2999L1ZQ/2018-19 and quash the same, as being illegal, arbitrary, without jurisdiction and in violation of the principles of natural justice.

W.P.No.5673 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned orders dated 04.11.2025 passed by the 2nd Respondent in Form GST DRC-07 for the Assessment Year 2019-2020 vide Order No. Ref. No. 33AADFP2999L1ZQ/2019-20 and quash the same, as being illegal, arbitrary, without jurisdiction and in violation of the principles of natural justice.

W.P.No.5678 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned orders dated 04.11.2025 passed by the 2nd Respondent in Form GST DRC-07 for the Assessment Year 2020-2021 vide Order No. Ref. No. 33AADFP2999L1ZQ/2020-21 and quash the same, as being illegal, arbitrary, without jurisdiction and in violation of the principles of natural justice.

W.P.No.5681 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned orders dated 04.11.2025 passed by the 2nd Respondent in Form GST DRC-07 for the Assessment Year 2021-2022 vide Order No. Ref. No. 33AADFP2999L1ZQ/2021-22 and quash the same, as being illegal, arbitrary, without jurisdiction and in violation of the principles of natural justice.

W.P.No.5685 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned orders dated 04.11.2025 passed by the 2nd Respondent in Form GST DRC-07 for the Assessment Year 2022-2023 vide Order No. Ref. No. 33AADFP2999L1ZQ/2022-23 and quash the same, as being illegal, arbitrary, without jurisdiction and in violation of the principles of natural justice.

W.P.No.5679 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned orders dated 04.11.2025 passed by the 2nd Respondent in Form GST DRC-07 for the Assessment Year 2023-2024 vide Order No. Ref. No. 33AADFP2999L1ZQ/2023-24 and quash the same, as being illegal, arbitrary, without jurisdiction and in violation of the principles of natural justice.

W.P.No.5682 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned orders dated 04.11.2025 passed by the 2nd Respondent in Form GST DRC-07 for the Assessment Year 2024-2025 vide Order No. Ref. No. 33AADFP2999L1ZQ/2024-25 and quash the same, as being illegal, arbitrary, without jurisdiction and in violation of the principles of natural justice.

For Petitioner : Mr.P.J. Rishikesh
in all W.Ps

For R1 & R2 : Mr.C.Harsha Raj
in all W.Ps Special Government Pleader

COMMON ORDER

Mr.C.Harsha Raj, learned Special Government Pleader, takes notice for R1 and R2.

2. With the consent of the learned counsel for the petitioner and the learned Special Government Pleader for R1 and R2, all these writ petitions are being disposed of at the time of admission, after hearing both sides.

3. In these writ petitions, the petitioner has challenged the respective impugned orders as detailed below:

S.No.	Writ Petition No.	Date of Impugned Order	Date of Assessment Year	Date of DRC-01
1.	5670 / 2026	04.11.2025	2018-2019	25.04.2025
2.	5673 / 2026	04.11.2025	2019-2020	25.04.2025
3.	5678 / 2026	04.11.2025	2020-2021	25.04.2025

4.	5681 / 2026	04.11.2025	2021-2022	25.04.2025
5.	5685 / 2026	04.11.2025	2022-2023	25.04.2025
6.	5679 / 2026	04.11.2025	2023-2024	25.04.2025
7.	5682 / 2026	04.11.2025	2024-2025	25.04.2025

4. By the impugned orders, the 2nd respondent has confirmed the demand for GST payable by the petitioner on the supply of services made by the petitioner to the 3rd respondent / PWD, after the GST regime came into force with effect from 01.07.2017.

5. The learned counsel for the petitioner would submit that approximately 40 lakhs has been recovered from the petitioner for tax liability confirmed by the impugned order, which will be more than 10% of the disputed tax confirmed by the impugned order for the aforesaid tax periods.

6. That apart, it is submitted by the learned counsel for the petitioner that the petitioner is entitled to reimbursement of tax on account of the implementation of GST with effect from 01.07.2017, pursuant to the **order** dated **17.03.2023** passed by the Madurai Bench of this Court in W.P.(MD) No.484 of 2023, wherein the PWD was directed to pay the amount to the petitioner.

7. Relevant portion of the Order dated 17.03.2023 in W.P.(MD) No.484 of 2023 is extracted hereunder:-

"16.Admittedly, in the instant case the contract relates to an item wise tender and not to the schedule of rate tender. In the judgment of this Court in W.P.Nos. 21196 and 21198 of 2019, dated 01.08.2019, the learned Judge has considered the similar set of facts. The learned Judge has discussed as to how and why the State Government had issued G.O.Ms.No.296, dated 09.10.2017 and the challenge to the said Government Order was disposed of by the learned single Judge of this Court on 28.01.2019, which had been upheld by the Hon'ble Division Bench of this Court on 27.06.2019. The learned Judge has clearly held that the parties to the lis are governed by para No.10(a) of G.O.Ms.No.296, Finance (Salaries) Department, dated 09.10.2017. This order was taken up on challenge by the authorities in W.A.(MD)No. 1267 of 2021. The Writ Appeal was also dismissed. Therefore, considering the language of Clause 10(a) and 10(c), this Court has to necessarily hold that the contract between the petitioner and the first respondent squarely falls within Clause 10(a) and not Clause 10(c) as contended. Therefore, considering the provisions of G.O.Ms.No.296, Finance (Salaries) Department, dated 09.10.2017 and the judgments of this Court discussed supra, the writ petition has to necessarily be allowed and is accordingly allowed. However, there shall be no order as to costs. Consequently, connected Miscellaneous Petition is closed."

8. It is noticed that the aforesaid order passed in **W.P.(MD) No.484 of 2023** was subsequently confirmed by the Division Bench in **W.A(MD)No.1047 of 2023** vide **Order** dated **28.08.2025**.

9. As such, there is no scope for interfering with the impugned orders, as the impugned orders *prima facie* appear to be strictly in accordance with the provisions of the respective GST Enactments. It is for the petitioner to work out their remedy in terms of the order passed by the Writ Court in **W.P.(MD) No.484 of 2023** dated **17.03.2023**, as confirmed by the Division Bench in **W.A(MD)No.1047 of 2023** vide **Order** dated **28.08.2025**.

10. However, considering the fact that the department has already recovered a sum of Rs.40 Lakhs, there shall be a direction to the respondent department to treat the said sum as sufficient for the purpose of entertaining the appeal before the Appellate Authority.

11. The petitioner is, therefore, granted liberty to file an appeal against the respective impugned orders within a period of 30 days from the date of receipt of a copy of this order.

12. The petitioner shall ensure that the amount recovered from the petitioner's bank account directly meets the requirement of Section 107 of the respective GST Enactments, and if necessary, the petitioner shall pay the

balance of the 10% of the disputed tax, as required under the aforesaid provision.

13. The respondent department is directed to keep all recovery proceedings pursuant to the impugned orders in abeyance. Meanwhile, it is open to the petitioner to work out their remedies as stated above.

14. These Writ Petitions stand disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

13.02.2026

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Neutral Citation : Yes / No

To

1. The Assistant Commissioner of State Tax,
   Kangayam Assessment Circle,
   The Commercial Taxes Department
   Tiruppur District.

2. The State Tax Officer,
   Inspection – III, Office of the Joint Commissioner (ST),
   Intelligence, Tiruppur Division,
   5/147, AEPC Building,
   Kaikatti Pudur, Tiruppur Main Road, Avinashi – 641 654.

3. The Superintending Engineer,
   Public Works Department
   Water Resources Department
   Middle Cauvery Basin Circle,
   Trichy – 620 020.

C.SARAVANAN, J.

raja

W.P.Nos.5670, 5673, 5678, 5679, 5681,
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