IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.6200 & 6211 of 2026
and
W.M.P.No.6683, 6685, 6694 & 6697 of 2026

Tvl. KSR and Company
Represented by Partner Mr.S.Raghuram,
No.1016, Mettu Street,
Thenkodipakkam Vanur Taluk,
Tindivanam – 604102. ... Petitioner in both W.Ps

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,
   No.136 & 137 SBI Buildings,
   Nehru Street, Tindivanam.

3. The Branch Manager
   Tamil Nadu Mercantile Bank,
   No.28, Rajaji Salai,
   Tindivanam – 604 001.

4. The Branch Manager,
   State Bank of India,
   137, J.N Street,
   Tindivanam – 604 001. ... Respondents in both W.Ps

W.P.No.6200 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 2nd Respondent in proceedings in GSTIN: 33AAHFK5367K1Z1/2020-21 dated 19.02.2025 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.6211 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 2nd Respondent in proceedings in GSTIN: 33AAHFK5367K1Z1/2020-21 dated 22.02.2025 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 both W.Ps : Mr.D.Vijayakumar

For R1 & R2 in both W.Ps : Mr.T.N.C.Kaushik
Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for R1 and R2.

2. With the consent of the learned counsel for the petitioner and the

learned Additional Government Pleader for R1 and R2, both these writ petitions are being disposed of at the time of admission.

3. In these writ petitions, the petitioner has challenged the impugned Orders dated 19.02.2025 and 22.02.2025 passed by the 2nd respondent for the tax period 2020-2021.

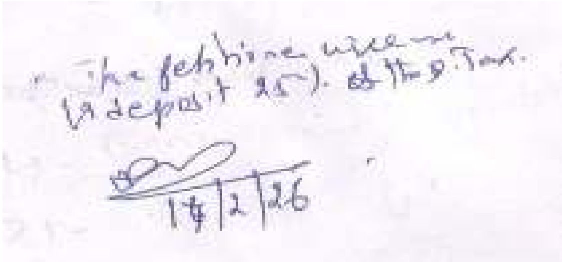
4. By the impugned orders, the demand proposed in the Show Cause Notices in DRC-01 dated 27.11.2024 have been confirmed, as the petitioner failed to reply to the said show cause notices.

5. It is noticed that the statutory limitation for filing an appeal under Section 107 of the respective GST enactments against the impugned orders has already expired. The present writ petitions have been filed only on 04.02.2026.

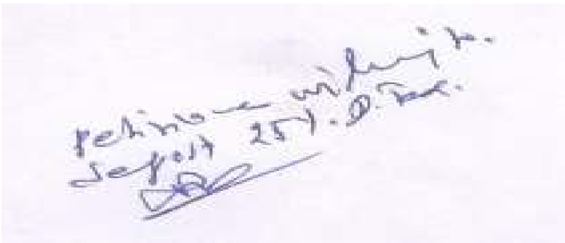
6. The learned counsel for the petitioner would submit that the petitioner is willing to deposit 25% of the disputed tax confirmed by the impugned orders dated 19.02.2025 and 22.02.2025, and therefore, the learned counsel seeks one opportunity for *de novo* adjudication.

7. The learned counsel also made an endorsement on the respective bundles to the following effect:

W.P.No.6200 of 2026



W.P.No.6211 of 2026



8. The learned Additional Government Pleader for R1 and R2 would submit that the recovery proceedings are initiated against the Trust, of which the petitioner's partner is a Trustee.

9. Having considered the submission of the learned counsel for the petitioner and the learned Additional Government Pleader for R1 and R2,

following the consistent view taken under similar circumstances, the case is remitted back to the 2nd respondent to pass fresh orders on merits, subject to the petitioner depositing 25% of the disputed tax confirmed by the impugned orders dated 19.02.2025 and 22.02.2025 in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

10. Within such time, the petitioner shall also file a reply to the impugned Show Cause Notices dated 27.11.2024 together with requisite documents to substantiate the cases by treating the impugned Orders dated 19.02.2025 and 22.02.2025 as an addendum to the aforesaid show cause notices.

11. Subject to the petitioner complying with the above stipulations, the 2nd respondent shall proceed to pass fresh orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

12. It is needless to state that, before passing any such orders, the petitioner shall be heard.

13. All recovery proceedings shall be kept in abeyance pending *de novo* adjudication and the attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

14. It is made clear that bank attachment shall be lifted subject to the deposit of 25% 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 respective impugned orders.

15. In case the petitioner fails to comply with any of the stipulations, the respondent department 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.

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

17.02.2026

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Neutral Citation : Yes / No

To

1. The State Tax Officer, Inspection – 1,
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3. The Branch Manager
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C.SARAVANAN, J.

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(2/2)