IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 7858, 7860 and 7865 of 2026
and
WMP Nos. 8484, 8485, 8487, 8489, 8494, 8495 of 2026

M/s. Neelaveni Amman Agro,
Rep. by its Proprietrix- S.Thirupurasundari,
40, NA, Bazaar Street,
Thellarvandavasi Taluk,
Tiruvannamalai – 604 406.
GSTIN- 33AMDPT6421D1ZC.

..Petitioner in all
the Writ Petitions

Vs

The Superintendent,
Office of the Superintendent of GST & Central Excise,
Tiruvannamalai Range,
No. 10, 5th Cross, Gandhi Nagar,
Tiruvannamalai 606 601.

..Respondent in all
the Writ Petitions

Prayer in W.P.No.7858 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the respondent in Order in Original No.13/2025-SUPDT dated 13.01.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD330225033631W dated 04.02.2025 for the Tax Period April 2017 - March 2018 quash the same.

Prayer in W.P.No.7860 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the respondent in Order in Original No.13/2025-SUPDT dated 13.01.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD330225034175T dated 04.02.2025 for the Tax Period April 2018 - March 2019 quash the same.

Prayer in W.P.No.7865 of 2026: Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the respondent in Order in Original No.13/2025-SUPDT dated 13.01.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD3302250342800 dated 04.02.2025 for the Tax Period April 2019 - March 2020 quash the same.

For Petitioner : Mr.S. Rajasekar in all W.P.s

For Respondent : Mr.Su.Srinivasan,
Senior Standing Counsel in all W.P.s

COMMON ORDER

Mr.Su.Srinivasan, learned Senior Standing Counsel takes notice for the Respondent.

2. 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 Senior Standing Counsel for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders in Original No.13/2025-SUPDT dated 13.01.2025, which is covered by the separate Form GST DRC – 07 dated 04.02.2025 for the respective tax period.

4. The petitioner was subjected to the impugned orders during the months of July and August 2024. In the course of business, the petitioner had to reverse and pay the input tax credit on account of the credit notes issued earlier by the petitioner's customers during the relevant period.

5. It is submitted that the respondents have wrongly invoked jurisdiction under Section 74 of the respective GST enactments and imposed interest and penalty.

6. Considering the facts of the case, this Court is of the view that there is no scope for entertaining the present writ petition. Therefore, the writ petition is liable to be dismissed in respect of the relief sought in this petition.

7. However, Considering the facts and circumstances of the case, and as the petitioner may have a case on merits, liberty is granted to the petitioner to file an appeal before the Appellate Authority, subject to the Petitioner depositing 25% of the penalty imposed by the respective impugned orders in

cash or from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

8. In case the Petitioner complies with the above stipulation, the Appellate Authority shall proceed to consider the appeal and pass a final order on merits and in accordance with law, as expeditiously as possible, without reference to limitation on its own turn.

9. In case the Petitioner fails to comply with any of the stipulations, the Respondents are 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.

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

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

27-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

AV

To

The Superintendent,
Office of the Superintendent of GST & Central Excise,
Tiruvannamalai Range,
No. 10, 5th Cross, Gandhi Nagar,
Tiruvannamalai 606 601.

C.SARAVANAN J.

AV

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