IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.8136,,8143and 8149 of 2026
and
W.M.P.Nos.8812,8815,8820,8824,8828 and 8829 of 2026

WP.Nos.8136 and 8143 of 2026

M/s.V PAC CARTONS INDIA Pvt Ltd.,
(GSTIN:33AACCV9320M1Z4)
rep by its Director Mr.Mohammed Salman Khan ... Petitioner

Vs.

The Deputy Commercial Tax Officer (ST)
Oragadam Assessment Circle,
4/109, 3rd Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai-600 123. ... Respondent

WP.No.8149 of 2026

M/s.V PAC CARTONS INDIA Pvt Ltd.,
(GSTIN:33AACCV9320M1Z4)
rep by its Director Mr.Mohammed Salman Khan ... Petitioner

Vs.

The Assistant Commissioner (ST)
Oragadam Assessment Circle,
4/109 3rd Floor, Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai-600 123. ... Respondent

COMMON PRAYER : Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records pertaining to the impugned order issued by the Respondent electronically through the Common Portal vide FORM GST DRC-07 Ref. No.ZD330824210173T, ZD330225026909C, ZD330624132508H dated 23.08.2024, 04.02.2025 and 14.06.2024 respectively and quash the same.

For Petitioner : Ms.S.Akila
((in all WPs') Senior Counsel

For Respondent : Mrs.Amirtha Poonkodi Dinakaran,
(in all WPs') Government Advocate

COMMON ORDER

Mrs. Amitha Poonkodi Dinakaran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the respective orders in the following table:

WP.Nos'	Tax Period	Date of GST SCN (DRC-01)	Date of Impugned Order (GST DR7-07)
8136 of 2026	April-2019-March 2020	20.05.2024	23.08.2024
8143 of 2026	April-2020-March 2021	20.11.2024	04.02.2025
8149 of 2026	April-2019-March 2020	01.06.2024	14.06.2024

4. The respondent has passed an ex-parte impugned order on the ground, the petitioner failed to respond to the respective Show Cause Notices that proceeded the impugned orders.

5. The learned counsel for the Petitioner stated that in WP.No.8136 of 2026- 72% of disputed tax, WP.No.8143 of 2026- 35% of disputed tax and WP.No.8149 of 2026- full amount of the disputed tax of amount has already been recovered.

6. The learned counsel for the respondent is however unable to confirm the same.

WP.No.8136 of 2026

7. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" Subject to verification of recovery from my ECL 72% if not paid I will make the payment for 50% from disputed tax"***

8. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 23.08.2025, the same shall be set off against the pre-deposit of 50% as ordered above. This shall however be subject to verification by the Respondent.

9. In view of the above, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash or 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 Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite

documents to substantiate the case by treating the impugned Order dated 23.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

11. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law 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 if any, shall also stand automatically vacated.

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

13. 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.

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

WP.No.8143 of 2026

15. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" Subject to verification of recovery of 35% amount from Electronic Credit Ledger, if not recovery, I will make the payment for 25% from disputed tax"***

16. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 04.02.2025, the same shall be set off against the pre-deposit of 25% as ordered above. This shall however be subject to verification by the Respondent.

17. In view of the above, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% of the disputed tax in cash or 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.

18. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 04.02.2025 as an addendum to the Show Cause Notice dated 20.11.2024.

19. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law 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 if any, shall also stand automatically vacated.

20. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 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 impugned Order.

21. 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.

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

WP.No.8149 of 2026

23. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundle, which is extracted hereunder:-

> ***" Subject to verification of recovery (full amount). If not paid, I will make the payment for 50% from disputed tax"***

24. In case there has been any recovery or any other amount paid by the Petitioner towards the tax liability confirmed vide impugned order dated 14.06.2024, the same shall be set off against the pre-deposit of 50% as ordered above. This shall however be subject to verification by the Respondent.

25. In view of the above, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% of the disputed tax in cash or 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.

26. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 01.06.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 14.06.2024 as an addendum to the Show Cause Notice dated 01.06.2023.

27. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law 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 if any, shall also stand automatically vacated.

28. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% 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.

29. 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.

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

31. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

09.03.2026

Neutral Citation : Yes / No

Vv

To:

1. The Deputy Commercial Tax Officer (ST)
   Oragadam Assessment Circle,
   4/109, 3rd Floor, Bangalore Chennai Highway,
   Varadarajapuram, Nazarathpet,
   Chennai-600 123.

2. The Assistant Commissioner (ST)
   Oragadam Assessment Circle,
   4/109 3rd Floor, Bangalore Chennai Highway,
   Varadarajapuram, Nazarathpet,
   Chennai-600 123

C.SARAVANAN, J.

Vv

W.P.Nos.8136,,8143and 8149 of 2026

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