



W.P.Nos.6194 and 6201 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.6194 and 6201 of 2026

and

W.M.P.Nos.6677, 6679, 6684 and 6686 of 2026

Tvl.Sri Annapoorani Stores,
Rep by its Proptx
A.Lathamani

... Petitioner in both W.Ps.

Vs.

The Deputy State Tax Officer (ST)-1,
Vadavalli Assessment Circle,
Commercial Taxes Building,
Coimbatore – 641 018.

... Respondent in W.P.No.6194
of 2026

The Assistant Commissioner (ST),
Vadavalli Assessment Circle,
Commercial Taxes Building,
Coimbatore – 641 018.

... Respondent in W.P.No.6201
of 2026

Prayer in W.P.No.6194 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 of the Respondent in his proceedings in GSTIN:33ANKPL0018N1Z1/2021-22 dated 27.10.2025 and quash the same.



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Prayer in W.P.No.6201 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 of the Respondent in his proceedings in GSTIN:33ANKPL0018N1Z1/2021-22 dated 14.11.2025 and quash the same.

For Petitioner : Mr.S.Ramanathan
(in both W.Ps)

For Respondents : Ms.Amirtha Poonkodi Dinakaran
(in both W.Ps) Government Advocate

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

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 Government Advocate for the Respondents.

3. In these Writ Petitions, the Petitioner has challenged the following impugned Orders as detailed below:-



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Sl.No	W.P.Nos	Impugned Orders dated	Show Cause Notices dated	Tax Period
1	W.P.No.6194 of 2026	27.10.2025	17.06.2025	2021-2022
2	W.P.No.6201 of 2026	14.11.2025	25.09.2025	2021-2022

4. *Prima facie* there is a overlap in the demand confirmed by the respective impugned orders dated 27.10.2025 and 14.11.2025.

5. These Writ Petitions have been filed on 09.02.2026. It is noticed that the W.P.No.6201 of 2026 has been filed within the limitation period and the W.P.No.6194 of 2026 has been filed under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired but within the condonable period of limitation.

6. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a composite order on merits in line with the respective impugned orders subject to the Petitioner filing a proper reply to the Show Cause Notices in



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GST DRC-01 dated 17.06.2025 and 25.09.2025 respectively together with requisite documents to substantiate the case by treating the impugned Orders dated 27.10.2025 and 14.11.2025 within a period of thirty (30) days from the date of receipt of a copy of this order.

7. In case the Petitioner files such reply, 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. 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.

8. In case the Petitioner fails to file a reply, the Respondent 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.

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



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WEB COPY 10. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

25.02.2026

Neutral Citation: Yes / No
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To:

1.The Deputy State Tax Officer (ST)-1,
Vadavalli Assessment Circle,
Commercial Taxes Building,
Coimbatore – 641 018.

2.The Assistant Commissioner (ST),
Vadavalli Assessment Circle,
Commercial Taxes Building,
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