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W.P.Nos.9835, 9840, 9843, 9849, 9853, 9855 and 9858 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.9835, 9840, 9843, 9849, 9853, 9855 and 9858 of 2026

and

W.M.P.Nos.10602, 10603, 10606, 10608, 10611, 10612, 10617, 10618,
10619, 10620, 10623, 10624, 10628 and 10629 of 2026

The Titan Foundation for Education
(The Titan School),
Represented by its Principal
V.Deepa

... Petitioner in all W.Ps

Vs.

State Tax Officer (DAU-2),
Hosur Intelligence Division,
No.3/47, Sapthagiri Complex,
Gandhi Nagar,
Kumudepalli Post,
Hosur,
Krishnagiri District – 635 130.

... Respondent in all W.Ps

Prayer in W.P.No.9835 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 332500000486TMP/**2023-24** dated 10.12.2025 and quash the same.

Prayer in W.P.No.9840 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the



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impugned order of the respondent passed in GSTIN:

332500000486TMP/**2022-23** dated 10.12.2025 and quash the same.

Prayer in W.P.No.9843 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 332500000486TMP/**2024-25** dated 10.12.2025 and quash the same.

Prayer in W.P.No.9849 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 332500000486TMP/**2021-22** dated 12.12.2025 and quash the same.

Prayer in W.P.No.9853 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 332500000486TMP/**2020-21** dated 10.12.2025 and quash the same.

Prayer in W.P.No.9855 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned order of the respondent passed in GSTIN: 332500000486TMP/**2018-19** dated 10.12.2025 and quash the same.

Prayer in W.P.No.9858 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the



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impugned order of the respondent passed in GSTIN:

332500000486TMP/2019-20 dated 10.12.2025 and quash the same.

For Petitioner : Mr.N.Murali
(In all W.Ps)

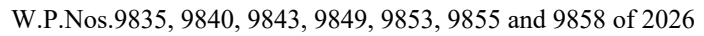
For Respondent : Mr.C.Harsharaj
(In all W.Ps) Special Government Pleader

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondent.

2. By this common order, all these Writ Petitions are being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent.

3. In these Writ Petitions, the Petitioner has challenged the impugned Orders all dated 10.12.2025 in Form GST DRC-07 for the respective Tax Periods. Details of the impugned Orders in these Writ Petitions are as follows:-



4. By the impugned Orders, the demand has been confirmed against the Petitioner for the respective Tax Periods on certain amounts collected by the Petitioner's School and certain expenses incurred by the Petitioner's School.

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6. Learned Special Government Pleader for the Respondent submits that the cases can be remitted back on the limited ground that the Petitioner was not heard after the Petitioner had sent a request for adjournment.

7. Recording the above submission, the impugned Orders are quashed and the cases are remitted back to the Respondent to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months from the date of receipt of a copy of this order.

8. Needless to state, the Petitioner shall be heard before final orders are passed in the *de novo* adjudication.

9. It is open for the Petitioner to supplement the replies dated 29.05.2025 and 30.05.2025 with additional reply / written submission at the time of personal hearing.



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

12.03.2026

Neutral Citation : Yes / No

arb

To:

State Tax Officer (DAU-2),
Hosur Intelligence Division,
No.3/47, Sapthagiri Complex,
Gandhi Nagar,
Kumudepalli Post,
Hosur,
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C.SARAVANAN, J.
arb

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