



WEB COPY



W.P.Nos.11402, 11406, 11411, 11427 & 11434 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.11402, 11406, 11411, 11427 & 11434 of 2026

and

W.M.P.Nos.12406, 12408, 12411, 12416, 12445, 12458, 12451, 12452, 12421
and 12423 of 2026

Sadaiyan Karunanidhi
173, Devariampakkam
Kanchipuram
Kancheepuram
Tamil Nadu 603 110.

... Petitioner in all WPs

Vs.

Commercial Tax Officer
Thirukazhukundram
Chengalpattu, Tamil Nadu.

... Respondent in all WPs

Prayer in W.P.No.11402 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned Show Cause Notice issued by the Respondent GSTIN. 33DFMPK6183J1Z0 /2021-22 dated 23.01.2026 for the Assessment year 2021-22 and quash the same.



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Prayer in W.P.No.11406 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned Show Cause Notice issued by the Respondent GSTIN. 33DFMPK6183J1Z0 /2022-23 dated 07.08.2025 for the Assessment year 2022-23 and quash the same.

Prayer in W.P.No.11411 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned Show Cause Notice issued by the Respondent GSTIN. 33DFMPK6183J1Z0 /2021-22 dated 18.09.2025 for the Assessment year 2021-22 and quash the same.

Prayer in W.P.No.11427 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned Show Cause Notice issued by the Respondent GSTIN. 33DFMPK6183J1Z0 /2022-23 dated 17.09.2025 for the Assessment year 2022-23 and quash the same.

Prayer in W.P.No.11434 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the impugned Show Cause Notice issued by the Respondent GSTIN. 33DFMPK6183J1Z0 /2022-23 dated 18.09.2025 for the Assessment year 2022-23 and quash the same.



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For Petitioner : Mr. Rukmani Venugopalan
in all WPs

For Respondent : Mrs.K.Vasanthamala
in all WPs Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is 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 Show Cause Notices, as detailed below:

S.No	Writ Petition Nos.	Impugned DRCs
1.	W.P.No.11402 of 2026	DRC 01 dated 23.01.2026
2.	W.P.No.11411 of 2026	DRC 01 dated 18.09.2025
3.	W.P.No.11406 of 2026	DRC 01 dated 07.08.2025



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4.	W.P.No.11427 of 2026	DRC 01 dated 17.09.2025
5.	W.P.No.11434 of 2026	DRC 01 dated 18.09.2025

4.It is submitted by the learned counsel for the Petitioner that multiple Show Cause Notices have been issued for the relevant tax periods, and were issued through five separate notices without any overlap. He further submitted that the Petitioner is willing to deposit 10% of the seigniorage fees as per the usual orders that have been passed under similar circumstances. However, the consolidated notice is to be issued, as there is a duplication of the demand.

5.The learned counsel for the Respondent submitted that there is apparent duplication of the demand in the respective Show Cause Notice and submitted that a consolidated notice will be issued for the relevant tax periods, allowing the Petitioner to comply with the other stipulations.

6.Recording the same, these writ petitions stand disposed of by directing the Respondent to issue consolidated Show Cause Notices for the respective tax periods. On receipt of the same, the Petitioner shall deposit 10% of the seigniorage fee with the Tamil Nadu District Mineral Foundation Trust and



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await the orders of the Hon'ble Supreme Court. The Petitioner shall be bound by the orders of the Hon'ble Supreme Court, and the amount paid shall be subject to future appropriation or adjustment pursuant to the orders of Hon'ble Supreme Court.

7. These writ petitions are disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No Costs.

24.03.2026

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



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C.SARAVANAN, J.

SSR

To

Commercial Tax Officer
Thirukazhukundram
Chengalpattu, Tamil Nadu.

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