IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.9100, 9112, 9124 and 9128 of 2026
and
W.M.P.Nos.9830,9834,9843, 9844,9851, 9852,9855 and 9857 of 2026

WP.Nos.9100, 9112 and 9128 of 2026

Sri Ram Cashew Company,
Represented by its Proprietor
Vasudevan Narayanan ... Petitioner

Vs.

State Tax Officer,
Panruti Town Assessment Circle,
Commercial Taxes Building,
Near Taluk Office,
Kumbakonam Road,
Panruti-607 106, Cuddalore. ... Respondent

WP.Nos.9124 of 2026

Sri Ram Cashew Company,
Represented by its Proprietor
Vasudevan Narayanan ... Petitioner

Vs.

1. State Tax Officer,
Panruti Town Assessment Circle,
Commercial Taxes Building,
Near Taluk Office,
Kumbakonam Road,
Panruti-607 106, Cuddalore.

2. Deputy Commissioner (ST),
GST Appeal, Cuddaloe,
Commercial Taxes Building,
Sub Jail Road, Manjakuppam,
Cuddalore-607 001. ... Respondents

Prayer in WP.Nos.9100 2026 : Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference Nos.ZD330824018313P dated 02.08.2024 for the financial year 2019-20, passed under Section 73 of the Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in WP.No. 9112 of 2026 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent herein in impugned order in Form DRC-07 having reference No ZD330923039194E dated 08.09.2023 respectively for the financial year 2018-19 passed under Section 73 of the

Tamilnadu Goods and Service Tax Act, 2017 read with Central Goods and Service Tax Act, 2017 herein after referred to as GST Act, 2017 and quash the same as arbitrary, unjust and illegal and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in WP.Nos.9124 of 2026 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed under Section 74 dated 27.09.2025 having Reference No.ZD330925382639Q passed by the 1st respondent for the financial year 2020-21 and Appeal rejection order having Reference No.ZD331225374046K dated 24.12.2025 passed by the 2nd respondent and quash the same as illegal, erroneous on facts and violative of principles of Natural Justice and consequently direct the first respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

Prayer in WP.Nos.9128 of 2026 : Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus, to call for the records of the impugned order passed under Section 74 dated 27.09.2025 having Reference No.ZD3309253824724 passed by the respondent for the financial year 2019-20 and quash the same as illegal, erroneous on facts and violative of Principles of Natural Justice and consequently direct the respondent to consider the matter afresh on merits after providing an opportunity of personal hearing.

For Petitioner : Mr.Parthiban V
(in all WPs')

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

COMMON ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 Respondents.

3. By this Common Order, all the four petitions are disposed of.

4. The petitioner has challenged the respective impugned orders as detailed below for the following demand has been confirmed.

WP.No.9100 of 2026

Demand Details (Amount in Rs)

Sr. No.	*Tax Rate (%)*	*Turnover*	*Tax Period*		*Act*	*POS (Place of Supply)*	*Tax*	*Interest*	*Penalty*	*Fee*	*Others*	*Total*
			From	*To*								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2019	MAR 2020	SGST	NA	3,19,007.00	2,49,350.00	31,901.00	0.00	0.00	6,0,258.00
2	0	0.00	APR 2019	MAR 2020	CGST	NA	3,19,007.00	2,49,350.00	31,901.00	0.00	0.00	6,0,258.00
Total							6,38,014.00	4,98,700.00	63,802.00	0.00	0.00	12,00,516.00

WP.No.9112 of 2026

Demand Details (Amount in Rs)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2018	MAR 2019	CGST	NA	3,61,610.00	0.00	31,161.00	0.00	0.00	3,97,771.00
2	0	0.00	APR 2018	MAR 2019	SGST	NA	3,61,610.00	0.00	31,161.00	0.00	0.00	3,97,771.00
Total							7,23,220.00	0.00	72,322.00	0.00	0.00	7,95,542.00

WP.No.9124 of 2026

Demand Details (Amount in Rs)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2020	MAR 2021	CGST	NA	1,90,392.00	1,54,077.00	31,161.00	0.00	0.00	3,97,771.00
2	0	0.00	APR 2020	MAR 2021	SGST	NA	1,90,392.00	1,54,077.00	31,161.00	0.00	0.00	3,97,771.00
Total							3,80,784.00	3,08,154.00	3,80,78400	0.00	0.00	10,69,722.00

WP.No.9128 of 2026

Demand Details (Amount in Rs)

Sr. No.	Tax Rate (%)	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Fee	Others	Total
			From	To								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	0	0.00	APR 2019	MAR 2020	CGST	NA	1,54,016.00	1,52,362.00	1,54,016.00	0.00	0.00	4,60,394.00
2	0	0.00	APR 2019	MAR 2020	SGST	NA	1,54,016.00	1,52,362.00	1,54,016.00	0.00	0.00	4,60,394.00
Total							3,08,032.00	3,04,724.00	3,08,032.00	0.00	0.00	9,20,788.00

5. The learned counsel for the petitioner submits that the petitioner has suffered Spine injury in the year 2020 and he is still bed ridden and the business are carried out by the petitioner's children, and that on account of injury, the Petitioner could not file any reply to all the Show Cause Notices for the respective financial years, and has suffered the Impugned Assessment Orders as detailed above.

6. It is noticed that the Petitioner had already filed an appeal against the Assessment Order dated 27.09.2025 which is the subject matter of WP.No.9124 of 2026. However, the said appeal has been filed belatedly, without any pre-deposits, and the same was accordingly dismissed.

7. The learned counsel for the Petitioner further submitted that the petitioner will deposit 50% of the total disputed tax in all the four writ petitions, amounting to Rs.10,25,025/- as a pre condition for *denovo* adjudication. In this regard, an endorsement is made in the Court bundle and the same is extracted hereunder:

> ***"Writ Petition 9100, 9112, 9124, 9128/2026 .***
>
> ***Petitioner is willing to deposit 50% of total disputed tax amount which is 10,25,025 from 20,50,050 for all the four writ petitions".***

8. Recording the above submission and also considering the fact that the respective impugned orders have been passed exparte, the cases are remitted back to the Respondent/Original Authority to pass fresh order on merits, subject to the petitioner depositing the entire disputed tax amount 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.

9. Within such time, the Petitioner shall also file a reply to all the Show Cause Notices in GST DRC-01 for the respective financial years together with requisite documents to substantiate the case by treating the impugned Orders in the respective Writ Petitions as an addendum to the Show Cause Notices.

10. In case the Petitioner complies with the above stipulations, the Respondent/Original Authority 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.

11. The aforesaid amount of Rs.10,25,025/- shall be paid in proportion to the demand confirmed subject to the petitioner complying with the above stipulations, the attachment of the petitioner’s property shall automatically stand lifted and appropriate instructions shall be proceeded to the Jurisdictional Registrar.

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.

15. These Writ Petitions are disposed of with the above directions. No costs. Consequently, the connected miscellaneous petitions are closed.

12.03.2026

Vv

Neutral Citation : Yes / No

To:

1. State Tax Officer,
   Panruti Town Assessment Circle,
   Commercial Taxes Building,
   Near Taluk Office,
   Kumbakonam Road,
   Panruti-607 106, Cuddalore.

2. Deputy Commissioner (ST),
   GST Appeal, Cuddaloe,
   Commercial Taxes Building,
   Sub Jail Road, Manjakuppam,
   Cuddalore-607 001.

C.SARAVANAN, J.

Vv

W.P.No.s.9100, 9112, 9124 and 9128 of 2026

12.03.2026