IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos. 9458, 9462, 9466 and 9476 of 2026
and WMP.Nos.10183, 10184, 10197 & 10198 of 2026

Mr Jayaraman
Proprietor of Tvl Tool Craft Engineers,
10,10A, Sri Nagar New Industrial Area
Hosur-635 109

Petitioner(s)
in All WPs

Vs

1. The Assistant commissioner (ST)
Hosur North-1 Assessment circle
Commercial Taxes building 2nd
floor,Near Old bus stand Hosur-635 109

2.The Assistant Commissioner ST
Review, Appeal and
LegacyCommercial Taxes Building 2nd
floor, Near old bus stand,
Hosur 635 109.

3.The Branch Manager
Bank of BarodaSSI Hosur
Branch,Hosur 635 109.

Respondent(s)
in All WPs

PRAYER in WP.No. 9458 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 1st respondent in Form GST DRC01A dated 10.03.2025 and the consequential proceedings in Form GST DRC01 dated 01.04.2025 and the consequential order in GSTIN33AEKPJ6816R2ZV/2022-2023 dated 03.09.2025 along with Form GST DRC07 dated 03.09.2025 and quash the same as illegal, arbitrary, unreasonable and in excess of jurisdiction in the case proceedings in R.C No.70/2023/A3 dated 08.10.2024 and further direct the 1st respondent to thereafter adjudicate the proceedings in accordance with law.

PRAYER in WP No. 9462 of 2026

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st respondent to re-credit the amount of Rs.3,93,393/- under CGST and Rs. 3,93,393/- under SGST, being the amount of GST collected by the supplier M/s.JJR Steels from the petitioner and remit the same to the petitioners Electronic Credit Ledger.

PRAYER in WP.No. 9466 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 1st respondent in Form GST DRC01A dated 10.03.2025 and the consequential proceedings in Form GST DRC01 dated 01.04.2025 and the consequential order in GSTIN33AEKPJ6816R2ZV/2023-2024 dated 03.09.2025 along with Form GST DRC07 dated 03.09.2025 and quash the same as illegal, arbitrary, unreasonable and in excess of jurisdiction in the case proceedings in R.C No.70/2023/A3 dated 08.10.2024 and further direct the 1st respondent to thereafter adjudicate the proceedings in accordance with law.

PRAYER in WP No. 9476 of 2026

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Mandamus, to direct the 1st respondent to re-credit the amount of Rs.53,815/- under CGST and Rs.53,815/- under SGST, being the amount of GST collected by the supplier M/s.JJR Steels from the petitioner and remit the same to the petitioner's Electronic Credit Ledger.

For Petitioner(s): (in All WPs)	V Sundareswaran
For Respondent (s): (in All WPs)	Mrs.K.Vasanthamala Government Advocate for R1 & R2

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondents 1 & 2.

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 1 & 2.

3.By this common order, all the four writ petitions are being disposed of. The petitioner has challenged respective intimation Notice in DRC-01A both dated 10.03.2025 and Show Cause Notice in DRC-01 dated 01.04.2025 and the assessment orders passed on 03.09.2025 for the tax period 2022-2023 and 2023-2024 in WP.No.9458 and 9466 of 2026.

4.The learned counsel for the petitioner would submit that the supplier viz., M/s.JJR Steels is already before this Court in WP.No.6473 & 6476 of 2025 whereby the cancellation of the GST registration of the said supplier with effect from 01.10.2020 is under challenge.

5.The learned counsel for the petitioner would also submit that 56% of the disputed tax as ordered in the impugned order dated 03.09.2025 referred *supra* which is impugned in WP.No.9458 of 2026, has been recovered. The learned counsel for the respondents is however unable to confirm the same.

6.Be that as it may, considering the facts and circumstances of the case, I am inclined to remit the cases back to the respondents to pass a fresh order on merits insofar as the demand confirmed by the order dated 03.09.2025 for the respective tax periods are concerned.

7.As far as the prayer for recovering the tax and to remit the same into the petitioner's Electronic Credit Ledger is concerned, the same can be decided subject to the final outcome of the order in WP.Nos.6473 & 6476 of 2025.

8.In these circumstances, these writ petitions are disposed of by remitting the cases back to the respondents to pass a fresh order insofar as demand confirmed by the order dated 03.09.2025 for the respective tax periods which is impugned in WP.Nos.9458 and 9466 of 2026 subject to the petitioner depositing 25% of the disputed tax. Needless to state that any amount recovered from the petitioner over the tax liability shall be adjusted towards the aforesaid total disputed tax. In this regard, the learned counsel for the petitioner also makes an endorsement in the Court bundle which has been extracted hereunder:-

"Undertake to pay 25%"

9.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.

10. 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.

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

12Accordingly, these Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

13-03-2026

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

kp

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C.SARAVANAN J.

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