IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 11017, 11022 and 11025 of 2026
AND
WMP Nos. 11957, 11959, 11963, 11965, 11968 and 11970 of 2026

WP.No.11017 of 2026

SRK Traders
Represented by its Proprietor Mr. Kaleel Rahman 21,
Elango Nagar Street,Aarona Bakery, TNK
Puram,Tirupur - 641 602.

..Petitioner(s)

Vs

The State Tax Officer Adjudication/Legal
Office of the Joint commissioner (ST)
Tirupur Intelligence Division
5/147, AEPC building, Kaikattipudur,
Tirupur Main Road,
Avinashi 641 654

..Respondent(s)

WP.No.11022 of 2026
M/s.KRK Enterprises,
Represented by its Proprietor Mr.Radhakrishnan
Karnan
No.6(1), Nesavalar Colony 1st Street,
Tiruppur-641 602.

..Petitioner(s)

Vs

The State Tax Officer Adjudication/Legal
Office of the Joint commissioner (ST)
Tirupur Intelligence Division
5/147, AEPC building, Kaikattipudur,
Tirupur Main Road,
Avinashi 641 654.

Respondent(s)

WP No. 11025 of 2026

M/s Annamalai Enterprises
Represented by its Propreitor Mr.
Navaneethakrishnan Rajendran No. 6(1), Nesavalar
Colony 1st Street,Tiruppur 641 602

..Petitioner(s)

Vs

The State Tax Officer Adjudication/Legal
Office of the Joint commissioner (ST)
Tirupur Intelligence Division
5/147, AEPC building, Kaikattipudur,
Tirupur Main Road,
Avinashi 641 654

..Respondent(s)

Prayer in WP.No.11017 of 2026 : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the Respondent herein in Impugned Order in GSTIN-33FSYPK0173D1ZM/2025-26 dated 18.11.2025 for the period 2025-26 and quash the same.

Prayer in WP No. 11022 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, call for the records of the Respondent herein in Impugned Order in GSTIN 33BGNPR9979P1ZY/2025-26 dated 18.11.2025 for the period 2025-26 and quash the same.

Prayer in WP No. 11025 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari,call for the records of the Respondent herein in Impugned Order in GSTIN33AQKPN9493J1Z4/2025-26 dated 18.11.2025 for the period 2025-26 and quash the same.

For Petitioner(s):	Ms.G Vardini Karthik (in all WPs')
For Respondent(s):	Mr. T.N.C. Kaushik, Additional Government Pleader

COMMON ORDER

Mr T.N.C. Kaushik, learned Additional Government Pleader takes notice for the Respondent.

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 Additional Government Pleader for the Respondent.

3. These cases were listed on several days and were adjourned at the request of the learned counsel for the Petitioner as well as the learned counsel for the Respondent.

4. In these Writ Petitions, these Petitioners have challenged the respective impugned orders passed under Section 74A on 18.11.2025 for the tax period 2025-26. The impugned orders in the case of respective Petitioners had preceded Notice in DRC-01 has detailed below:

PROCEEDINGS UNDER SECTION 74A			
Events	SRK in WP.No.11017 of 2026	KRK in WP.No.11022 of 2026	ANNAMALAI in WP.No.11025 of 2026
Show Cause Notice in DRC-01	22.09.2025	18.09.2025	24.09.2025
Reply to Show Cause Notice	17.10.2025	17.10.2025	17.10.2025
Further Inspection	10.11.2025	10.11.2025	10.11.2025
Order U/s 74A	18.11.2025	18.11.2025	18.11.2025
Date of Filing of Writ Petition	05.03.2026	05.03.2026	05.03.2026

5. It is noticed that the Petitioners replied to the respective Show Cause Notices and after reply were filed on 17.10.2025 by the respective Petitioners, further inspection was carried out on 10.11.2025 before the impugned Order was passed on 18.11.2025.

6. The case of the Petitioners appears to be that the reply of the respective Petitioners has not been considered and discussed in the impugned order and therefore, there is a manifest violation of Principles of Natural Justice.

7. That apart, it is submitted that the amount proposed in the respective Show Cause Notices to the respective Petitioners as detailed above was exceeded in the impugned order, and therefore on this ground also impugned orders are liable to be interfered in terms of Section 75(7) of the respective GST Act, 2017.

8. It is noticed that the allegations against the respective Petitioners is that they had not produced any document to substantiate inward movement of the goods for them to validly avail Input Tax Credit to pass on the same and therefore the machinery under Section 122(1)(ii) and 122(1)(vii) of the respective GST Enactment has been pressed against the Petitioner.

9. It is also noticed that the Petitioner's respective GST registrations have also been cancelled on the days mentioned below:

PROCEEDINGS FOR CANCELLATION OF REGISTRATION			
Events	SRK in WP.No.11017 of 2026	KRK in WP.No.11022 of 2026	ANNAMALAI in WP.No.11025 of 2026
SCN for cancellation of registration	20.08.2025	20.08.2025	20.08.2025
Order for Cancellation of registration	04.09.2025	03.09.2025	09.09.2025
Application for revocation of cancellation of registration	24.09.2025	24.09.2025	24.09.2025
Order for revocation of cancellation of registration	11.12.2025	11.12.2025	11.12.2025
2nd Show Cause Notice for Cancellation	10.03.2026	10.03.2026	10.03.2026

10. After the registration was cancelled, applications were moved for revocation of the cancellation of the GST Registration and the orders were passed on 11.12.2025 as detailed above. Thereafter, fresh notice has been issued on 10.03.2026 in FORM GST REG 17, once again to cancel the GST Registration of the Petitioner.

11. At this juncture, the learned counsel for the Petitioner submits that the petitioner is willing to deposit 10% of the disputed tax as a pre condition for

denova adjudication and has also made an endorsement to that effect in all the Court bundles, which is extracted hereunder:-

In WP.No.11017 of 2026

> ***" Petitioner undertakes to pay 10% of the tax demand"***

In WP.No.11022 of 2026

> ***" Petitioner undertakes to pay 10% of the tax demand"***

In WP.No.11025 of 2026

> ***" Petitioner undertakes to pay 10% of the tax remand"***

12. Recording the above consent, the Writ Petitions are remitted back to the Respondent to pass fresh order on merits subject to the Petitioner depositing 10% of the disputed tax 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, in lieu of the impugned orders all dated 18.11.2025 and simultaneous separate orders in so far as the proposed cancellation of the GST Registration.

13. Within such time, the Petitioners shall also file a reply to the Show Cause Notices issued in GST DRC-01 by substantiating the inward movement

of the goods into the registered premises of the Petitioner or that they have passed on the Input Tax Credit to the customer together with requisite documents by treating the impugned Order dated 18.11.2025 as an addendum to the respective Show Cause Notices.

14. In case the Petitioners comply with the above stipulations, 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/pre-deposit. 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.

15. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% 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.

16. 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.

17. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner and he shall be heard the final report.

18. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

06-04-2026

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

Vv

To

The State Tax Officer Adjudication/Legal
Office of the Joint commissioner (ST)
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tirupur Main Road,
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C.SARAVANAN J.

VV

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