IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 11220, 11224 and 11237 of 2026
and
WMP Nos. 12226, 12227, 12234, 12235, 12252 and 12254 of 2026

WP No.11220 of 2026

Tvl. Soundara Rajan Cashews
Rep. by its Proprietrix-Kavitha,
No.529, V. Pudur, Veegakolai,
Panruti,
Cuddalore - 607 302.
GSTIN 33BGSPK9163M1ZM

..Petitioner

Vs

The State Tax Officer
Officer of the Commercial Tax Officer,
Panruti Rural Assessment Circle,
Old Kumbakonam Road,
Commercial Tax Building 1st Floor,
Near Taluk Office,
Panruti-607 106

..Respondent

WP No. 11224 of 2026

Tvl. Soundara Rajan Cashews
Rep. by its Proprietrix-Kavitha,
No.529, V. Pudur, Veegakolai,
Panruti,
Cuddalore - 607 302.
GSTIN 33BGSPK9163M1ZM

..Petitioner

Vs

The Deputy State Tax Officer-II,
Office of the Deputy Commercial Tax Officer,
Panruti Rural Assessment Circle,
Old Kumbakonamm Road,
Commercial Tax Building 1st floor,
Near Taluk Office,
Panruti – 607106.

..Respondent

WP No. 11237 of 2026

Tvl. Soundara Rajan Cashews
Rep. by its Proprietrix-Kavitha,
No.529, V. Pudur, Veegakolai,
Panruti,
Cuddalore - 607 302.
GSTIN 33BGSPK9163M1ZM

..Petitioner

Vs

The State Tax Officer (FAC)
Officer of the Commercial Tax Officer,
Panruti Rural Assessment Circle,
Old Kumbakonam Road,
Commercial Tax Building 1st Floor,
Near Taluk Office,
Panruti-607 106

..Respondent

Prayer in WP.No.11220 of 2026: Writ Petition filed under Article 226 of the Constitution, to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the Respondent in GSTIN 33BGSPK9163M1ZM/ 2019-20 dated 27.08.2024 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD3308242419455 dated 27.08.2024 for the Tax Period April 2019 - March 2020 and quash the same.

Prayer in WP No. 11224 of 2026: Writ Petition filed under Article 226 of the Constitution, to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the Respondent in GSTIN 33BGSPK9163M1ZM/ 2019-20 dated 27.08.2024 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD330824240779Z dated 27.08.2024 for the Tax Period April 2019 - March 2020 quash the same.

Prayer in WP No. 11237 of 2026: Writ Petition filed under Article 226 of the Constitution, to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the Respondent in GSTIN 33BGSPK9163M1ZM/ 2021-22 dated 17.10.2025 and the consequential Summary Order of the impugned proceedings vide Form GST DRC-07 in Reference No. ZD331025181469B dated 17.10.2025 for the Tax Period April 2021 - March 2022 quash the same.

For Petitioner (in all cases):	: Mr.Kowsickvel.S
For Respondent:	: Mr.C.Harsharaj Special Government Pleader (in all Cases)

COMMON ORDER

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

2. By these common orders, all the three Writ Petitions are disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner as well as the Special Government Pleader for the respondent.

3. In these Writ Petitions, the Petitioner has challenged their respective impugned orders dated 27.08.2024. 27.08.2024 and 17.10.2025.

4. The learned counsel for the Petitioner submits that although the Petitioner had filed a reply to the Show Cause Notice that preceding their respective impugned orders, the reply that was filed inadequately. As the petitioner has to furnish the documents to substantiate the defence on the reply by the petitioner. He further submits that the petitioner is willing to deposit 50% of the disputed tax confirmed by the impugned orders dated 27.08.2024 impugned in WP.No.11220 of 2026 and WP.No.11224 of 2026 and 25% of the disputed tax confirmed by the impugned order dated 17.10.2025 impugned in WP.No.11237 of 2026.

5. The learned counsel for the Petitioner has also made an endorsement to that effect in the Court bundles, which is extracted hereunder:-

WP.No.11220 of 2026

> *" I agree to the condition imposed 50% of tax by the Hon'ble Court and tax has been recovered shall be subject to verification where case remanded back to AO "*

WP.No.11224 of 2026

> " *I agree to the condition imposed 50% of tax by this Hon'ble Court and recovered tax shall subject to verification where case remitted back to AO* "

WP.No.11237 of 2026

> *" I agree to the Court condition if 25% of tax by this Hon'ble Court where tax has been recovered shall be verified and Remitted back AO.*

6. However, the learned counsel for the Petitioner submits that any recovery made or amount paid for may be adjusted towards the aforesaid deposit.

7. Recording the above submission, I am inclined to remit the case back to the respondent to pass denovo Order in view of the respective impugned order subject to petitioner complying with the above stipulations and subject to petitioner to furnishing the fresh additional reply by treated the impugned order as an addendum. Additional Summary reply by treating respective impugned

orders as as addendum to the show cause notice together with the documents 30 days.

8. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 50% in WP.Nos.11220 and 11224 of 2026 and 25% in WP.No.11237 of 2026 respectively 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.

9. Within such time, the Petitioner shall also file a detailed reply to the Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order dated 27.08.2024 and 17.10.2025 as an addendum to the Show Cause Notices.

10. In case the Petitioner complies 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.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 50% and 50% in WP.Nos.11220 and 11224 of 2026 and 25% in WP.No.11237 of 2026 respectively 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.

12. 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.

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

14. These Writ Petitions stand disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

24-03-2026

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

Vv

To:
1. The State Tax Officer
Officer of the Commercial Tax Officer,
Panruti Rural Assessment Circle,
Old Kumbakonam Road,
Commercial Tax Building 1st Floor,
Near Taluk Office,
Panruti-607 106

C.SARAVANAN J.

Vv

WP Nos. 11220, 11224 and 11237 of 2026

24-03-2026