



W.P.Nos.11457 of 2026 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.04.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.11457, 11460, 11461, 11465, 11468, 11467, 11486, 11490, 11493,
11495, 11500 & 11502 of 2026

and

W.M.P.Nos.12487, 12489, 12490, 12493, 12495, 12498, 12519, 12521,
12524, 12525, 12528, 12529, 12534, 12535, 12538, 12540, 12542 & 12544
of 2026

Tvl. Canvera Digital Technologies Pvt. Ltd.,
(Represented by its Director,
Mr. Kultar Singh Madan),
No.15/3, Chandrika Building, 2nd Floor,
Postal Colony 4th Street, West Mambalam,
Chennai – 600 033.

... Petitioner in all W.Ps

Vs.

1. State Tax Officer, Group - X,
Inspection, Intelligence - I,
PAPJM Commercial Taxes Buildings,
Room No.132, 1st Floor, No.1,
Greens Road, Chennai - 600 006.

2. The Deputy Commissioner (ST),
(GST Appeals), Chennai - I, Greens Road,
Main Building, 2nd Floor,
Chennai – 600 006.

... Respondents in all W.Ps



W.P.Nos.11457 of 2026 etc.

Prayer in W.P.No.11457 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 on the files of the 2nd Respondent herein, in the order in FORM GST APL-02 with Reference No. ZD330226064086K dated 09.02.2026 along with the Office Intimation in Rc. 317/2025/A1 dated 06.03.2026 insofar it relates to the tax period 2017-18 and quash the same while directing the 2nd Respondent herein to admit the appeal filed by the Petitioner in the FORM GST APL-01 dated 18.11.2025.

Prayer in W.P.No.11460 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 on the files of the 2nd Respondent herein, in the order in FORM GST APL-02 with Reference No. ZD331225212126Z dated 15.12.2025 along with the Office Intimation in Rc. 317/2025/A1 dated 06.03.2026 insofar it relates to the tax period 2020-21 and quash the same while directing the 2nd Respondent herein to admit the appeal filed by the Petitioner in the FORM GST APL-01 dated 18.11.2025.

Prayer in W.P.No.11461 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 on the files of the 2nd Respondent herein, in the order in FORM GST APL-02 with Reference No. ZD3312251823698 dated 12.12.2025 along with the Office Intimation in Rc. 317/2025/A1 dated 06.03.2026 insofar it relates to the tax period 2019-20 and quash the same while directing the 2nd Respondent herein to admit the appeal filed by the Petitioner in the FORM GST APL-01 dated 18.11.2025.



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Prayer in W.P.No.11465 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 on the files of the 2nd Respondent herein, in the order in FORM GST APL-02 with Reference No. ZD331225180447E dated 12.12.2025 along with the Office Intimation in Rc. 317/2025/A1 dated 06.03.2026 insofar it relates to the tax period 2021-22 and quash the same while directing the 2nd Respondent herein to admit the appeal filed by the Petitioner in the FORM GST APL-01 dated 18.11.2025.

Prayer in W.P.No.11467 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 on the files of the 2nd Respondent herein, in the order in FORM GST APL-02 with Reference No. ZD330226064142U dated 09.02.2026 along with the Office Intimation in Rc. 317/2025/A1 dated 06.03.2026 insofar it relates to the tax period 2022-23 and quash the same while directing the 2nd Respondent herein to admit the appeal filed by the Petitioner in the FORM GST APL-01 dated 18.11.2025.

Prayer in W.P.No.11468 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 on the files of the 2nd Respondent herein, in the order in FORM GST APL-02 with Reference No. ZD331225182320U dated 12.12.2025 along with the Office Intimation in Rc. 317/2025/A1 dated 06.03.2026 insofar it relates to the tax period 2018-19 and quash the same while directing the 2nd Respondent herein to admit the appeal filed by the Petitioner in the FORM GST APL-01 dated 18.11.2025.



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Prayer in W.P.No.11486 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No. ZD3309241927118 dated 28.09.2024 along with the detailed order in GSTIN: 332300000271TMP /2017.18 dated 27.09.2024 for the tax period JUL 2017 - Mar 2018 and quash the same.

Prayer in W.P.No.11490 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No. ZD330524089695Y dated 14.05.2024 along with the detailed order in GSTIN: 332300000271TMP /2018.19 dated 10.05.2024 for the tax period APR 2018 - MAR 2019 and quash the same.

Prayer in W.P.No.11493 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No. ZD3309242067484 dated 30.09.2024 along with the detailed order in GSTIN: 332300000271TMP /2019.20 dated 30.09.2024 for the tax period APR 2019 - MAR 2020 and quash the same.

Prayer in W.P.No.11495 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No. ZD3310240091246 dated 01.10.2024 along with the detailed order in GSTIN: 332300000271TMP /2020.21 dated 30.09.2024 for the tax period APR 2020 - MAR 2021 and quash the same.



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Prayer in W.P.No.11500 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No. ZD330724348334E dated 30.07.2024 along with the detailed order in GSTIN: 332300000271TMP /2021.22 dated 30.07.2024 for the tax period APR 2021 - MAR 2022 and quash the same.

Prayer in W.P.No.11502 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the files of the 1st Respondent herein in FORM GST DRC-07 with Reference No. ZD330724344453G dated 30.07.2024 along with the detailed order in GSTIN: 332300000271TMP /2022.23 dated 30.07.2024 for the tax period APR 2022 - MAR 2023 and quash the same.

For Petitioner : Mr.N.Prasad
in all W.Ps For Mr.B.Syed Abdul Wakeel

For Respondents : Mr.V.Prashanth Kiran
in all W.Ps Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, learned Government Advocate, takes notice for the respondents.



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2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondents, these writ petitions are being disposed of at the time of admission.

3. In W.P.Nos.11486, 11490, 11493, 11495, 11500 & 11502 of 2026, the petitioner has challenged the respective impugned orders passed by the 1st respondent for the respective assessment years as detailed below:

S.No.	Writ Petition No.	Date of impugned Order	Assessment Year	Date of DRC-01
1.	W.P.No.11486/2026	28.09.2024	2017-2018	27.09.2023
2.	W.P.No.11490/2026	14.05.2024	2018-2019	27.09.2023
3.	W.P.No.11493/2026	30.09.2024	2019-2020	27.09.2023
4.	W.P.No.11495/2026	01.10.2024	2020-2021	27.09.2023
5.	W.P.No.11500/2026	30.07.2024	2021-2022	27.09.2023
6.	W.P.No.11502/2026	30.07.2024	2022-2023	27.09.2023

4. In W.P.Nos.11457, 11460, 11461, 11465, 11467 & 11468 of 2026, the petitioner has challenged the respective impugned orders passed by the 2nd respondent for the respective assessment years as detailed below:

S.No.	Writ Petition No.	Date of impugned Order	Assessment Year
1.	W.P.No.11457/2026	09.02.2026	2017-2018



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S.No.	Writ Petition No.	Date of impugned Order	Assessment Year
2.	W.P.No.11460/2026	15.12.2025	2020-2021
3.	W.P.No.11461/2026	12.12.2025	2019-2020
4.	W.P.No.11465/2026	12.12.2025	2021-2022
5.	W.P.No.11467/2026	09.02.2026	2022-2023
6.	W.P.No.11468/2026	12.12.2025	2018-2019

5. By the respective impugned orders in W.P.Nos.11457, 11460, 11461, 11465, 11467 & 11468 of 2026, the petitioner's appeals against the orders impugned in W.P.Nos.11486, 11490, 11493, 11495, 11500 & 11502 of 2026 passed for the tax periods from 2017-2018 to 2022-2023 were confirmed.

6. It is noticed that the petitioner has already pre-deposited 10% of the disputed tax at the time of filing the appeals.

7. It is contended by the learned counsel for the petitioner that the entire tax liability is borne by the petitioner's head office at Bangalore and that IGST was paid in terms of the IGST Act, 2017.

8. It is submitted that the petitioner is engaged in printing services and



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operates a new showroom in Chennai. Since all orders are collected online and payments are processed at the Bangalore Head Office, the business is entirely centralized. Therefore, tax liability, if any, is borne and discharged only by the petitioner's head office in Bangalore.

9. It is noticed that an inspection was held between 17.04.2023 and 19.04.2023 at the petitioner's branch office in Chennai, under Section 67 of the respective GST enactments. During the course of the inspection, the petitioner appears to have given a letter authorizing one Prithi as the person in charge of the petitioner's office.

10. It is the specific case of the petitioner that the said Prithi was not an employee of the petitioner, but an employee of another group company, namely Printo Document Services Private Limited. It is submitted that a temporary GST registration was created using the email id of the said Prithi. However, no notices were served on the petitioner, but rather on prithi, except the notice in respect of the year 2022-2023. It is further submitted that no notices were also uploaded to the designated portal.

11. However, the facts remain that the petitioner applied for GST



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registration only on 23.05.2025 and was granted registration on 31.07.2025, after the respective impugned orders in W.P.Nos.11486, 11490, 11493, 11495, 11500 & 11502 of 2026 were passed on various dates between 14.05.2024 and 01.10.2024.

12. The facts on record also reveal that the petitioner responded to the Show Cause Notice (DRC-01) dated 27.09.2023 issued for the tax period 2017-2018, on 15.01.2024. It further reveals that the petitioner already deposited 10% of the disputed tax confirmed by the respective impugned orders at the time of filing the appeals.

13. The learned counsel for the petitioner would submit that the petitioner will deposit another 10% of the disputed tax, in addition to the 10% already deposited, to prove his bonafides.

14. The Learned Government Advocate for the respondents would submit that these writ petitions are liable to be dismissed in light of the decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others Vs. Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.



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WEB COPY 15. Having considered the submission of the learned counsel for the petitioner and the learned Government Advocate for the respondents, I am of the view that the issue as to whether there was indeed any supply within the meaning of Section 7 of the respective GST enactments is to be determined by the Assessing Officer, after reviewing the entire financial records of the petitioner.

16. Considering the fact that the petitioner reportedly has a centralized business in Bengaluru, Karnataka, where IGST has been paid under the provisions of the IGST Act, 2017, and taking into account the submissions of the learned counsel for the petitioner, the writ petitions, namely W.P.Nos.11486, 11490, 11493, 11495, 11500 & 11502 of 2026 are remanded to the 1st respondent to pass fresh orders on merits. This is subject to the petitioner depositing 10% of the disputed tax (in addition to the 10% already deposited) confirmed by the respective impugned orders in the aforesaid writ petitions, either in cash or through the Petitioner's Electronic Cash Register, within a period of eight weeks from today.

17. Within such time, the petitioner shall also file a reply to the show



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cause notices that preceded the impugned orders in W.P.Nos.11486, 11490, 11493, 11495, 11500 & 11502 of 2026, along with the requisite documents to substantiate their case, by treating the said impugned orders as an addendum to the aforesaid notices.

18. Subject to the petitioner complying with the above stipulations, the 1st respondent shall proceed to pass fresh orders on merits and in accordance with law, as expeditiously as possible, preferably within a period of three (3) months of such reply / pre-deposit.

19. It is needless to state that, before passing any such orders, the petitioner shall be heard.

20. The attachment of the petitioner's bank account shall also stand automatically raised/vacated, subject to the petitioner complying with the above stipulations.

21. It is made clear that the bank attachment, if any, shall be lifted subject to the deposit of an additional 10% of the disputed tax as ordered above and the petitioner not being in arrears of any other amount for any



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other tax period barring the amount demanded under the said impugned orders.

22. In case the petitioner fails to comply with any of the stipulations, the respondents are at liberty to proceed against the petitioner to recover the tax in accordance with law as if the writ petitions, namely W.P.Nos.11486, 11490, 11493, 11495, 11500 & 11502 of 2026), were dismissed *in limine* today.

23. In view of the above, W.P.Nos.11486, 11490, 11493, 11495, 11500 & 11502 of 2026 are disposed of. Consequently, W.P.Nos.11457, 11460, 11461, 11465, 11467 & 11468 of 2026 are dismissed. No costs. Connected miscellaneous petitions are closed.

06.04.2026

raja

Neutral Citation : Yes / No

To

1. The State Tax Officer, Group - X,
Inspection, Intelligence – I,
PAPJM Commercial Taxes Buildings,



W.P.Nos.11457 of 2026 etc.

Room No.132, 1st Floor, No.1,
Greams Road, Chennai - 600 006.

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2. The Deputy Commissioner (ST),
(GST Appeals), Chennai - I, Greams Road,
Main Building, 2nd Floor,
Chennai – 600 006.



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W.P.Nos.11457 of 2026 etc.

C.SARAVANAN, J.

raja

W.P.Nos.11457, 11460, 11461, 11465, 11468, 11467, 11486,
11490, 11493, 11495, 11500 & 11502 of 2026

06.04.2026