IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.13401,13410, 13428, 13434 of 2026

and

WMP.Nos.14623,14624, 14632, 14633,14647, 14649, 14653

and 14654 of 2026

WP No. 13401 of 2026

M/s.Arusuvai Agro Products
India Private Limited,
Represented by its Accounts Manager
E. Tamilmani,
No.729/1,Salem, Sappanpatti,
Krishnagiri, 635111

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Krishnagiri Assessment Circle,
SF.No. 559/5, Ground Floor,
Kallukkurukki Village,
Samanthamalai Post, Ramapuram (SO)
Collector Officer Backside,
Krishnagiri-635 115.

..Respondent(s)

WP No. 13410 of 2026

M/s.Arusuvai Agro Products
India Private Limited,
Represented by its Accounts Manager
E. Tamilmani,
No.729/1,Salem, Sappanpatti,
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..Respondent(s)

WP No. 13428 of 2026

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India Private Limited,
Represented by its Accounts Manager
E. Tamilmani,
No.729/1,Salem, Sappanpatti,
Krishnagiri, 635111

..Petitioner(s)

Vs

Commercial Tax Officer,

Krishnagiri Assessment Circle,
SF.No. 559/5, Ground Floor,
Kallukkurukki Village,
Samanthamalai Post, Ramapuram (SO)
Collector Officer Backside,

Krishnagiri-635 115.

..Respondent(s)

WP No. 13434 of 2026

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India Private Limited,
Represented by its Accounts Manager
E. Tamilmani,
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..Respondent(s)

WP No. 13401 of 2026

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned Order bearing reference number ZD330625007702P dated 02.06.2025 passed by the Respondent and quash the same.

WP No. 13410 of 2026

Prayer:Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned Order bearing reference number ZD331223111743X dated 15.12.2023 along with detailed order GSTIN 33AADCA4193Q1ZB/2017-2018 dated 14.12.2023 passed by the Respondent and quash the same.

WP No. 13428 of 2026

Prayer:Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned Order bearing reference number ZD3308241675529 dated 20.08.2024 along with detailed order passed by the Respondent and quash the same.

WP No. 13434 of 2026

Prayer:Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned Order bearing reference number ZD3302250034415 dated 01.02.2025 along with detailed order passed by the Respondent and quash the same.

For Petitioner(s): Ms.K Aarthy
(in all WPS')

For Respondent(s): Mrs.P.Selvi
Government Advocate
(in all WPS')

COMMON ORDER

Mrs.Selvi, the learned Government Advocate, takes notice on behalf of the Respondents.

2. By this Common Order, the following 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.

3. The Petitioner is before this Court against the impugned orders as detailed below:

Demand Details (Amount in Rs)

WP.No.	Tax Period	Show Cause Notice Dated	Impugned Order dated	Tax	Interest	Penalty	Total
13401 of 2026	Apr-2018-Mar-2019	29.05.2024	02.06.2025	3,31,833.00	3,65,088.00	3,31,833.00	10.28,754.00
13410 of 2026	July-2017-Mar-2018	09.10.2023	15.12.2023	96,130.00	1,02,330.00	96,130.00	2,94,590.00
13428 of2026	Apr-2019-Mar-2020	20.05.2024	20.08.2024	5,91,859.00	5,20,706.00	59,690	11,72,255.00
13434of2026	Apr-2020-Mar-2021	25.11.2024	01.02.2025	7,35,518.00	5,72,737.00	91,452	14,26,757.00

WP.No.13401 of 2026

4. In this Writ Petition, the Petitioner has challenged the impugned Order dated **02.06.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **29.05.2024** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated **29.05.2024**.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on **02.04.2026**.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit **25%** of the disputed tax as a condition for *denovo* adjudication.

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

> ***“ The Petitioner undertakes to pay 25% of tax demand for remanding the case to the respondent ”***

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 25% 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 reply to the Show Cause Notice in GST DRC-01 dated 29.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 02.06.2025 as an addendum to the Show Cause Notice dated 29.05.2024.

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 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.

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.

WP.No.13410 of 2026

14. In this Writ Petition, the Petitioner has challenged the impugned Order dated **15.12.2023**, which was preceded by a Show Cause Notice in GST DRC-01 dated **09.10.2023** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated **15.12.2023**.

15. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on **02.04.2026**.

16. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 1**00%** of the disputed tax as a condition for *denovo* adjudication.

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

> ***" The Petitioner undertakes to pay 100% of tax demand to remand the matter to the respondent "***

18. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 100% 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.

19. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 09.10.2023 together with requisite documents to substantiate the case by treating the impugned Order dated 15.12.2023 as an addendum to the Show Cause Notice dated 09.10.2023.

20. 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.

21. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 100% 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.

22. 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.

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

WP.No.13428 of 2026

24. In this Writ Petition, the Petitioner has challenged the impugned Order dated **20.08.2023**, which was preceded by a Show Cause Notice in GST DRC-01 dated **20.05.2024** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take advantage of the same and has thus, suffered the impugned Order dated **20.05.2024**.

25. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on **02.04.2026**.

26. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit **50%** of the disputed tax as a condition for *denovo* adjudication.

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

" The Petitioner undertakes to pay 50% of tax demand to remand the case to respondent "

28. 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% 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.

29. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 20.08.2024 as an addendum to the Show Cause Notice dated 20.05.2024.

30. 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.

31. 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.

32. 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.

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

WP.No.13434 of 2026

34. In this Writ Petition, the Petitioner has challenged the impugned Order dated **01.02.2025**, which was preceded by a Show Cause Notice in GST DRC-01 dated **25.11.2024** wherein the Petitioner was called upon to file a reply and to appear for a personal hearing. However, the Petitioner did not take

35. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired long before. However, the present Writ Petition has been filed only on **02.04.2026**.

36. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit ***25%*** of the disputed tax as a condition for *denovo* adjudication.

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

> ***" The Petitioner undertakes to pay 25% of tax demand to remand the case to respondent "***

38. Recording the above consent, the case is remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 25% 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.

39. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 01.02.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

40. 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.

41. 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.

42. 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.

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

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

15-04-2026

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

Vv

To

Assistant Commissioner (ST)
Krishnagiri Assessment Circle,
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C.SARAVANAN J.

VV

WP Nos.13401,13410, 13428, 13434 of 2026

15-04-2026