IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21195, 21196 & 21198 of 2026
and WMP Nos. 22939, 22941, 22945 & 22948 of 2026

M/s. Green Earth Biotech
(Rep. by its partner Chitrabanu Lakshmanan)
Survey No. 26 2A1B, Perur Taluk, Madampatti
Village, Coimbatore - 641010

..Petitioner in all WPs

Vs

1. The Deputy State Tax Officer 2
Perur Circle, Coimbatore.

2. The Deputy Commissioner (CT)(Appeals)
Coimbatore.

..Respondent in all WPs

WP No. 21195 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, to issue a writ of certiorari calling for the records on the file of the 1st Respondent herein in Form GST DRC 07 vide Ref No. ZD3311252699272, along with its detailed order both dated 15.11.2025 quash the same.

WP No. 21196 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus calling for the records on the files of the 1st Respondent herein, in his order in form GST DRC 08 ZD330226118630U dated 13.02.2026 quash the same while directing the 1st Respondent to re - dispose the application for rectification filed by the Petitioner vide ARN AD331125045340P, dated 26.11.2025.

WP No. 21198 of 2026: Writ Petition is filed under Article 226 of the Constitution of India, to issue a writ of certiorarified mandamus calling for the records on the files of the 2nd Respondent herein in form GST APL 02, vide Ref No ZD330326133285M, dated 16.03.2026 quash the same and direct the 2nd respondent to re-dispose the appeal filed by the petitioner on 07.03.2026.

For Petitioner:	Mr.K.A.Parthasarathy in all WPs
For Respondent:	Ms.G.Dhana Madhri, Government Counsel (Tax)

COMMON ORDER

An assessment order, an order rejecting the rectification petition in relation thereto and an appellate order are challenged in these writ petitions.

2. Learned counsel for the petitioner submits that 10% pre-deposit of the disputed tax demand was made while lodging the appeal. He also submits that 20% of the disputed tax demand was recovered from the petitioner’s electronic credit ledger. This aspect is required to be verified and confirmed.

3. Subject to verifying and confirming that about 20% of the disputed tax demand was recovered from the electronic credit ledger, the impugned order in original and the appellate order are set aside and the

matter is remanded to the original authority for re-consideration. After providing reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of verifying and confirming the recovery.

4. W.P. Nos.21195 and 21198 of 2026 are disposed of on the above terms. In view of the original assessment order and the appellate order being set aside, the writ petition relating to the rectification order (W.P.No.21196 of 2026) is closed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

1.The Deputy State Tax Officer 2
Perur Circle, Coimbatore.

2.The Deputy Commissioner (CT)(Appeals)
Coimbatore.

SENTHILKUMAR RAMAMOORTHY J.

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WP Nos. 21195, 21196 & 21198 of 2026

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