



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 19129, 19143 & 19146 of 2026
and WMP.Nos.20397, 20398, 20416, 20417, 20419 & 20421 of 2026**

In all WPs.

Ramasamy Krishnamurthy
Proprietor, M/s. Chitrahar Traders,
No. 69, Uthukuli Road,
Tiruppur 641607, Tamil Nadu.

..Petitioner

Vs

1. The Commercial Tax Officer
Central-I Circle, Tirupur-II,
No.16 Indira Nagar 1st Street,
Emperor Textile Building Avinashi Road,
Tiruppur -641 603.
2. The Additional Commissioner of GST and
Central Excise, Coimbatore Audit
Commissionerate,
Office of the Principal Commissioner of GST &
Central Excise, 6/7, ATD Street,
Race Course Road, Coimbatore 641 018.
3. The Assistant Commissioner (ST)
Central -I, Circle,
No.16, Indira Nagar 1st Street,
Emperor Textile Building, Avinashi Road,
Tiruppur -641 603.

..Respondents

Prayer in W.P.No.19129 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the



records pertaining to the impugned order dated 31.10.2025 passed in GSTIN 33AGEPR2757B1ZN/2021-22 by the 1st Respondent and quash the same.

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Prayer in W.P.No.19143 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the impugned order dated 17.12.2025 passed in GSTIN 33AGEPR2757B1ZN/2021-22 by the 1st Respondent and quash the same.

Prayer in W.P.No.19146 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records pertaining to the impugned order dated 28.11.2025 passed in GSTIN 33AGEPR2757B1ZN/2021-22 by the 1st Respondent and quash the same.

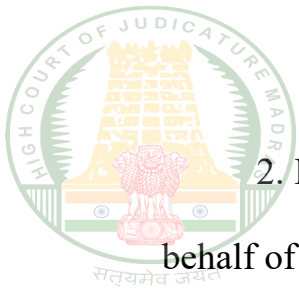
In all WPs.

For Petitioner: Mr. Hari Radhakrishnan

For Respondents: Mr. L. Gokulraj
Government Counsel (Tax)

COMMON ORDER

The petitioner assails separate assessment orders, dated 31.10.2025, 17.12.2025 & 28.11.2025 in respect of assessment year 2021 – 2022, respectively, in these writ petitions on the ground of alleged breach of principles of natural justice.



2. Mr. L. Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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3. Learned counsel for the petitioner submits that a sum of Rs.10,00,000/-, in the aggregate, was recovered in relation to the tax demand forming the subject of these writ petitions. He also submits that this amount exceeds 25% of such aggregate tax demand.

4. Subject to verifying and confirming that more than 25% of the impugned tax demand in these three cases was recovered, the impugned orders are set aside and matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of receipt of a copy of this order. In view of the impugned orders being set aside, the attachment, if any, of the bank account of the petitioner shall stand raised.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-06-2026

Index : Yes/No

Neutral Citation : Yes/No

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SENTHILKUMAR RAMAMOORTHY, J.

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To

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