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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 43368, 43374 and 43382 of 2026

and WMP Nos. 48683, 48684, 48695, 48687, 48700 and 48702 of 2026

CNR:{HCMA012271942026}

Tvl. Swamy Sweets
Rep by its proprietor Mohan Swamynathan,
70, Veppamara Street, Vellore,
Tamil Nadu 632 001.

..Petitioner

Vs

State Tax Officer (Inspection 1)
Office of the Joint Commissioner (ST) (Intelligence),
Vellore Division, No. 4, Bharathiyar Salai,
Fort Round Road, Vellore 632 001

..Respondent

WP No. 43368 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records relating to the order bearing No. GSTIN 33AWCPS7425B1ZS/2020-21 dated 30.06.2026along with its summary in Form GST DRC 07 bearing reference no.ZD330626289782V dated 30.06.2026 passed by the Respondent under Section 74 of the TNGST Act, 2017, quash the same, and pass

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WP No. 43373 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records relating to the order bearing No. GSTIN 33AWCPS7425B1ZS/2021-22 dated30.06.2026 along with its summary in Form GST DRC 07 bearing reference no.ZD330626289567R dated 30.06.2026 passed by the Respondent under Section74 of the TNGST Act, 2017, quash the same.

WP No. 43382 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari calling for the records relating to the order bearing No. GSTIN 33AWCPS7425B1ZS/2022-23 dated 30.06.2026 along with its summary in Form GST DRC 07 bearing reference no.ZD330626288861Y dated 30.06.2026 passed by the Respondent under Section 74 of the TNGST Act, 2017, quash the same.

For Petitioner(s): Mr. Adithya Reddy
in all W.Ps.

For Respondent(s): Ms. Amirta Poonkodi Dinakaran
in all W.Ps. Additional Government Pleader (Taxes)

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COMMON ORDER

The present Writ Petitions have been filed challenging the assessment orders passed by the respondent dated 30.06.2026 for the assessment years 2020-2021, 2021-2022, and 2022-2023 respectively.

2. The learned counsel for the petitioner submits that the petitioner is engaged in the business of selling sweets and savouries. Under the Goods and Services Tax (GST) regime, sweets attract a tax rate of 5%, whereas savouries are chargeable at 12%. It is contended that the respondent, in an arbitrary and ad-hoc manner, assumed a 50% split for the sale of sweets and savouries. According to the petitioner, the actual sale of savouries is less than 20% of the total turnover. Therefore, it is submitted that the respondent issued the show cause notices and passed the impugned assessment orders without application of mind and without satisfying the statutory ingredients of Section 74 of the TNGST Act, 2017.

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3. Heard the learned counsel for the petitioner and the learned Additional Government Pleader (Taxes) accepting notice on behalf of the respondent.

4. In the present case, the petitioner has already filed a reply and actively participated in the assessment proceedings. Hence, this Court is of the view that the appropriate and efficacious alternative remedy available to the petitioner is to challenge the impugned orders by way of a statutory appeal before the appellate authority. Consequently, this Court is not inclined to entertain the challenge under Article 226 of the Constitution of India at this stage, and these Writ Petitions are accordingly dismissed.

5. However, liberty is granted to the petitioner to file a statutory appeal before the competent appellate authority within a period of four (4) weeks from the date of receipt of a copy of this order. If such an appeal is preferred, the appellate authority is directed to take the appeal on record without insisting upon limitation and to specifically consider the aspects regarding the applicability and invocation of Section 74 of the TNGST Act, examine the merits of the classification/turnover ratio, and pass appropriate orders on merits and in accordance with law. Such orders shall be passed as expeditiously as

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possible, after providing a reasonable opportunity of being heard to the petitioner. W.M.P.Nos. 48683, 48687, and 48700 of 2026 filed to dispense with the production of the certified copies of the impugned orders, are allowed. There shall be no order as to costs. Connected Miscellaneous Petitions are closed.

29-10-2026

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To

The State Tax Officer (Inspection 1)
Office of the Joint Commissioner (ST) (Intelligence),
Vellore Division, No. 4, Bharathiyar Salai,
Fort Round Road, Vellore 632 001

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KRISHNAN RAMASAMY J.

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