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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP Nos. 43284, 43307 and 43304 of 2026

and WMP Nos. 48596, 48597, 48612, 48614, 48618 and 48619 of 2026

CNR:{HCMA012275082026}

V.Bhagyam
529, Trichy Road ,Singanallur Road,
Coimbatore - 641005.

..Petitioner in all W.Ps.

Vs

The State Tax Officer Inspection Wing - 1
The Joint Commissioner (ST) (Intelligence),
Coimbatore.

..Respondent in all W.Ps.

WP No. 43284 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for the records in the file of respondent and quash the same as illegal, arbitrary and devoid of merit of the respondent impugned order dated 07.05.2026 with GSTIN 33AHDPB2387F1ZS / 2023 - 24 passed under the Tamil Nadu Goods and Service Tax Act (Act) for the year 2023 - 24 along with the summary order u/s 74 dated 08.05.2026 with reference number ZD330526060218H (impugned order) in so far as the petitioner herein is concerned and pass such further or

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other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

WP No. 43307 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for records in the file of respondent and quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned order dated 07.05.2026 with GSTIN 33AHDPB2387F1ZS / 2024 - 25 passed under the Tamil Nadu Goods and Service Tax Act (Act) for the year 2024 - 25 along with the summary order u/s 74(A) dated 08.05.2026 with reference number ZD330526060414L (impugned order) in so far as the petitioner herein is concerned and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

WP No. 43304 of 2026

PRAYER: The Writ Petition is filed under Article 226 of the Constitution of India seeking the issuance of a Writ of Certiorari to call for records in the file of the respondent and quash the same as illegal, arbitrary and devoid of merit of the Respondent impugned dated 07.05.2026 with GSTIN 33AHDPB2387F1ZS / 2025 - 26 passed under the Tamil Nadu Goods and Service Tax Act (Act) for the year 2025 - 26 along with the summary order u/s 74A dated 08.05.2026 with reference number ZD330526060625E (impugned) order in so far as the petitioner herein is concerned and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.

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For Petitioner(s) in all W.Ps.: Mr. G.Sudhakar

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

COMMON ORDER

Though the petitioner has filed the present Writ Petitions challenging the assessment orders passed by the respondent dated 07.05.2026 along with the summary orders dated 08.05.2026, the learned counsel for the petitioner seeks leave of this Court to file a statutory appeal before the Appellate Authority.

2. The learned Additional Government Pleader (Taxes) appearing for the respondent has no objection to the request made by the learned counsel for the petitioner.

3. Recording the said submissions, these Writ Petitions are dismissed with liberty granted to the petitioner to file an appeal before the Appellate Authority within a period of two (2) weeks from the date of receipt of a copy of this order. Upon such an appeal being filed, the Appellate Authority is directed to take the appeal on record ***without insisting upon limitation*** and pass

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appropriate orders on merits and in accordance with law as expeditiously as possible, after providing a sufficient opportunity of being heard to the petitioner. W.M.P. Nos. 48596, 48618, and 48612 of 2026, filed to dispense with the production of the original impugned orders, are allowed. Consequently, the connected Miscellaneous Petitions are closed. There shall be no order as to costs.

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To

The State Tax Officer Inspection Wing - 1
The Joint Commissioner (ST) (Intelligence),
Coimbatore.

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KRISHNAN RAMASAMY J.

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WP Nos. 43284, 43307 and 43304 of 2026

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