IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP.Nos. 2492, 2545, 2547, 2551 & 2558 of 2026
AND
WMP. Nos.2735, 2738, 2741, 2778, 2779, 2780, 2781, 2782, 2783, 2793, 2795, 2796, 2799, 2800 and 2801 of 2026

Tvl. Subha Lakshmi Agro Foods,
represented by its Proprietor R.Shanmugasundaram
No. 349, Paalimedu, Poondurai Main Road,
Kasapettai, Erode 638 115.

..Petitioner in all WPs

Vs

1. The Assistant Commissioner (ST), (Inspection)
   Office of The Joint Commissioner (ST)-
   Intelligence,
   Erode Division, Erode.
2. The Assistant Commissioner(ST)
   Kodumudi Asst Circle
   2nd Floor,Commercial Taxes Building
   Karur 639 001.
3. The Sub Registrar,
   Melakarur Sub-Registrar Office,
   Karur Town Ward -I, Karur.

..Respondents in all WPs

Prayer in W.P.No.2492 of 2026: 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 proceedings of the 1st Respondent in GSTIN 33ACCFS0141A1Z1 / 2018-2019, culminating in the Assessment Order dated 22.07.2025, the Order passed under Section 74 of the CGST/TNGST Act, 2017, dated 22.07.2025 bearing reference No. ZD3307252379807 and the corresponding Summary of the Order in Form DRC-07 dated 22.07.2025, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice, and to render justice.

Prayer in W.P.No.2545 of 2026: 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 proceedings of the 1st Respondent in GSTIN 33ACCFS0141A1Z1 /2019-2020 culminating in the Assessment Order dated 22.07.2025, the Order passed under Section 74 of the CGST/TNGST Act, 2017, dated 22.07.2025 bearing reference No.ZD330725238121Q and the corresponding Summary of the Order in Form DRC-07 dated 22.07.2025, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice, and to render justice.

Prayer in W.P.No.2547 of 2026: 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 proceedings of the first Respondent in GSTIN 33ACCFS0141A1Z1 /2023-24 culminating in the Assessment Order dated 22.07.2025, the Order passed under Section 74 of the CGST/TNGST Act, 2017, dated 22.07.2025 bearing reference No. ZD3307252385573 and the corresponding Summary of the Order in Form DRC-07 dated 22.07.2025, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

Prayer in W.P.No.2551 of 2026: 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 proceedings of the 1st Respondent in GSTIN 33ACCFS0141A1Z1 /2020-21 culminating in the Assessment Order dated 22.07.2025, the Order passed under Section 74 of the CGST/TNGST Act, 2017, dated 22.07.2025 bearing reference No.ZD3307252382496 and the corresponding Summary of the Order in Form DRC-07 dated 22.07.2025, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice, and to render justice.

Prayer in W.P.No.2558 of 2026: 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 proceedings of the first Respondent in GSTIN 33ACCFS0141A1Z1 /2024-2025, culminating in the Assessment Order dated 22.07.2025, passed under Section 74 of the CGST/TNGST Act, 2017, bearing Reference No. ZD3307252386349, and the corresponding Summary of Order in Form GST DRC-07 dated 22.07.2025, and to quash all the impugned proceedings as passed contrary to the provisions of the CGST/TNGST Act, 2017, and against the principles of natural justice.

For Petitioner(s): Mr.Vijay Narayanan,
Senior Counsel
for Mr. P.Rajkumar in all WPs

For R1 & R2 : Ms.Amirtha Poonkodi Dinakaran,
Government Advocate in all Wps

COMMON ORDER

By this common order, five writ petitions are disposed of.

2. In these writ petitions, the petitioner has challenged the respective impugned assessment orders all dated 22.07.2025passed for the respective tax periods under Section 74 of the respective GST Enactments as detailed below:-

Sl. No	Writ Petition Number	Intimation DRC-01A dated	Show Cause Notice dated	Impugned Assessment Order dated
1.	W.P.No.2492 of 2026	06.05.2025	13.05.2025	22.07.2025
2.	W.P.No.2545 of 2026	06.05.2025	13.05.2025	22.07.2025
3.	W.P.No.2547 of 2026	06.05.2025	13.05.2025	22.07.2025
4.	W.P.No.2551 of 2026	06.05.2025	13.05.2025	22.07.2025
5.	W.P.No.2558 of 2026	06.05.2025	13.05.2025	22.07.2025

3. Reading of the aforesaid impugned Assessment orders indicates that several defects were pointed out both at the stage of intimations in Form GST DRC-01A and thereafter in the Show Cause Notices issued in Form GST DRC-01, to which the petitioner had submitted replies. However, the replies filed by the petitioner were skeletal in nature and did not clearly bring out the petitioner’s defence.

4. The major challenge to the demand raised in the impugned orders relates to the difference between the amounts reported in the monthly returns in Form GSTR-3B and the amounts credited to the petitioner's bank account.

5. It is informed by the learned Senior Counsel for the petitioner that the petitioner was called upon to furnish bank statements, which were duly furnished by email on 09.07.2025. However, without examining the said bank statements, the impugned orders came to be passed.

6. On the other hand, the learned Government Advocate for the respondents 1 & 2 submitted that the impugned orders are well-reasoned and sustainable on merits.

7. In reply, the learned Senior Counsel for the petitioner also submitted that the invocation of Section 74 of the respective GST Enactments was without any merits.

8. It is further submitted by the learned Senior Counsel for the petitioner that the notices preceding the impugned orders merely reproduced the languages of Section 74 while proposing the demand in the notices, which has now been confirmed by the respective impugned orders.

9. I have considered the arguments advanced by the learned Senior counsel for the petitioner and the learned Government Advocate for the respondents 1 & 2.

10. The replies filed by the petitioner to the respective notices issued in Form GST DRC-01 under Section 74 are skeletal in nature and do not adequately meet the allegations made against the petitioner in the respective Show Cause Notices. In particular, with respect to Defect No.8, the mere production of excessive documents is not sufficient to establish that there was no excess credit of the amount.

11. It is incumbent upon the petitioner to tabulate the entries under different categories and reconcile the amounts reflected in the bank statements with the monthly returns filed in Form GSTR-3B and the annual return filed in Form GSTR- 9/9C.

12. Since the replies submitted by the petitioner lack clarity, I am of the view that the petitioner may be granted one more opportunity to explain the case afresh.

13. Following the consistent view taken by this Court under similar circumstances, the cases are remitted back to the 1st respondent to pass a fresh order on merits, subject to the Petitioner depositing a sum of Rs.35,00,000/- (Rupees thirty five lakhs) of the disputed tax confirmed in vide impugned Assessment orders, in cash from the Petitioner's Electronic Cash Register within a period of 30 days from the date of receipt of a copy of this order.

14. Within such time, the Petitioner shall also file a proper reply to the respective Show Cause Notices in Form GST DRC-01 all dated 13.05.2025 together with requisite documents to substantiate the case by treating the respective impugned Assessment Orders dated 22.07.2025 as an addendum to the respective Show Cause Notices dated 13.05.2025.

15. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final orders 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 shall also stand automatically raised/vacated.

16. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing a sum of Rs.35,00,000/-(Rupees thirty five lakhs) 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.

17. All further recovery proceedings pursuant to the impugned orders dated 22.07.2025 shall be kept in abeyance. All issues are left open to be raised by the petitioner.

18. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if these Writ Petitions were dismissed *in limine* today.

19. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

20. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

13-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

1. The Assistant Commissioner (ST),(Inspection)
   Office of The Joint Commissioner (ST)- Intelligence,
   Erode Division, Erode.

2. The Assistant Commissioner(ST)
   Kodumudi Asst Circle
   2nd Floor,Commercial Taxes Building
   Karur 639001

3. The Sub Registrar,
   Melakarur Sub-Registrar Office,
   Karur Town Ward -I, Karur.

C.SARAVANAN J.

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