IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 47926, 47933 and 47941 of 2025
and

WMP.Nos.53517, 53519,53526, 53528, 53535 and 53537 of 2025

WP.No.47926 of 2025

Udhay Fabrics
Rep by its proprietor Mr. Nagarajan Karthikeyani,
Old No 1/509 new no. 1/417 Kullakkapalayam,
Palanogoundenpudur Post, Pollachi-642 002

..Petitioner(s)

Vs

1. The Deputy State Tax Officer -I
   Pollachi (East) Assessment Cirlce, Coimbatore.
2. The Deputy Commercial Tax Officer
   Pollachi, Coimbatore, Tamil Nadu

..Respondent(s)

WP No. 47933 of 2025

Udhay Fabrics
Rep by its proprietor Mr. Nagarajan Karthikeyani,
Old No 1/509 new no. 1/417 Kullakkapalayam,
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..Petitioner(s)

Vs

1. The Deputy State Tax Officer -I

2. The Deputy commercial Tax officer
   Polalchi, Coimbatore, Tamizh Nadu

..Respondent(s)

WP No. 47941 of 2025

Udhay Fabrics
Rep by its proprietor Mr. Nagarajan Karthikeyani,
Old No 1/509 new no. 1/417 Kullakkapalayam,
Palanogoundenpudur Post, Pollachi-642 002

..Petitioner(s)

Vs

1. The Deputy State Tax Officer -I

2. The Deputy Commercial Tax Officer
   Pollachi, Coimbatore, Tamil Nadu

..Respondent(s)

WP.No.47926 of 2025

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Ceriorari, to call for the impugned proceedings of the 1st respondent in GSTIN 33CNSPK4866R1ZW DRC-07 Ref. No. ZD3307253648623 dated 31.07.2025 Assessment year 2017 -2018 to quash the same

WP No. 47933 of 2025

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Ceriorari, to call for the impugned proceedings of the 1st respondent in GSTIN 33CNSPK4866R1ZW DRC-07 Ref. No. ZD330725365171H dated 31.07.2025 Assessment year 2018 2019 to quash the same.

WP No. 47941 of 2025

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Ceriorari, to call for the impugned proceedings of the 1st respondent in GSTIN 33CNSPK4866R1ZW DRC-07 Ref. No. ZD3307253653739 dated 31.07.2025 Assessment year 2019-2020 to quash the

For Petitioner(s): No Appearance
(in all WPs')

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
(in all WPs')

COMMON ORDER

No representation on behalf of the Petitioner and heard the learned counsel for the Respondent.

2. In these Writ Petitions, the petitioner has challenged the respective impugned Orders all dated 31.07.2025, whereby the proposals in the Show Cause Notices that preceded the respective impugned Orders had been

confirmed in the absence of reply to the Show Cause Notices that preceded in the impugned order. Impugned Orders have been passed for the Assessment Years 2017-18, 2018-19, 2019-2020.

3. Following the consistent view taken under similar circumstances, I am inclined to remit the case back to the 1st respondent to pass fresh order in view of the impugned order subject to Petitioner depositing 10% of the entire disputed tax.

4. The 1st respondent shall pass a denova final order subject to the Petitioner depositing 10% of the entire disputed tax confirmed by the respective impugned orders and the Petitioner also filing a reply to the Show Cause Notice that preceded the respective impugned orders.

5. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

6. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the impugned Order all dated **31.07.2026** as an addendum to the Show Cause Notices.

7. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order 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 if any, shall also stand automatically vacated.

8. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the entire 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.

9. 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 this Writ Petition was dismissed *in limine* today.

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

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

25-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

Vv

To

1. The Deputy State Tax Officer -I
   Pollachi (East) Assessment Cirlce, Coimbatore.

2. The Deputy Commercial Tax Officer
   Pollachi, Coimbatore, Tamil Nadu

C.SARAVANAN J.

VV

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