IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 3240 and 3326 of 2026
WMP.Nos.3663,3666, 3668, 3760, 3763 and 3764 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 both WPs'

Vs

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

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

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

..Respondents in both WPs'

Prayer in WP.No.3240 of 2026: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the records relating to the impugned proceedings of the first Respondent in GSTIN 33ACCFS0141A1Z1 / 2021- 2022, 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. ZD307252383569 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.

Prayer in WP.No.3326 of 2026: This Writ Petition is filed under Article 226 of Constitution of India seeking Writ of Certiorari to call for the records relating to the impugned proceedings of the first Respondent in GSTIN 33ACCFS0141A1Z1 / 2022-23, 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.ZD3307252384757 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.

In both WPs'

For Petitioner(s):	Mr.P. Rajkumar
For Respondent(s):	Ms. Amirtha Poonkudi Dinakaran Government Advocate

<u>Common Order</u>

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned orders dated 22.07.2025 passed under Section 74 of the CGST/TNGST Act, 2017 for the assessment year 2022-23 respectively. The impugned order has been preceded by a Show Cause Notice in DRC-01 dated 13.05.2025. The petitioner has given his reply insofar as the defect Nos.1, 2, 3 and 4 for the tax period 2021-22 and no reply has been filed for defect Nos.5,6 and 7 for the tax period 2021-22.

4. The learned counsel for the Petitioner submits that the Petitioner may be given opportunity to challenge the assessment orders dated 22.07.2025 on such terms the Court may deem fit and the petitioner is also willing to deposit 10% of the disputed tax.

5. Learned Government Advocate for the Respondents submits that appropriate order may be passed in the light of the consistent view taken under similar circumstances.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Following the consistent view taken under similar circumstances, the Writ Petition stands disposed of, giving liberty to the Petitioner to file an appeal before the Appellate Authority within a period of 30 days from from the date of receipt of a copy of this order. Within such time, the Petitioner shall deposit 10% of the disputed tax in cash from the Petitioner's Electronic Cash Register.

8. In case the Petitioner complies with the above stipulations, the Appellate Authority shall dispose of the appeal without further reference to the period of limitation. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

9. It is made clear that bank attachment shall be lifted subject to the deposit of 10% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

10. In case the Petitioner fails to comply with any of the stipulations, the 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.

11. Needless to state, before passing any such order, the Appellate Authority shall give due notice to the Petitioner.

12. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

12-02-2026

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

JAI

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.

JAI

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