IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.560,569,574, 576, 583, 588 & 593 of 2026
and
W.M.P.Nos.666, 667, 669, 674, 676, 678, 680, 687, 691, 682, 684, 686, 696, 699, 703, 702, 704, 705, 712, 713 and 715 of 2026

M/s. Mano Logistics,
represented by its Managing Partner,
Mr.J.Saravana Bavan,
No.204, 2nd Floor, Arangasamy Nagar,
Civil Aerodrome Post,
Coimbatore – 641 014.

... Petitioner in all WPs

Vs.

1. The State Tax Officer Roving Squad – 4,
   Coimbatore.
2. The Assistant Commissioner (ST)
   Peelamedu (South) Circle,
   Coimbatore.
3. The Bank Manager,
   Kotak Mahindra Bank Limited Ground Floor,
   Bathija Blossoms Site No.34,
   Door No.229 & 29/1, Mettupalayam,
   Thandagam Extension Road,
   Block No.14, East, Thiruvenkataswamy Road,
   R.S.Puram, Coimbatore – 641 002.

... Respondents in all WPs

Prayer in W.P.No.560 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:33ABAFM4475A2ZP/2018-19 dated 10.06.2025, the connected order under Section 74 of the CGST/TNGST Act, 2017, also dated 10.06.2025, together with the summary of the order in form GST -07 bearing Reference No.ZD330625088834Z dated 10.06.2025 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.569 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:33ABAFM4475A2ZP/2021-22 dated 17.06.2025, the connected order under Section 74 of the CGST/TNGST Act, 2017, also dated 17.06.2025, together with the summary of the order in form GST -07 bearing Reference No.ZD330625165371H dated 17.06.2025 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.574 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:33ABAFM4475A2ZP/2020-21 dated 17.06.2025, the connected order under Section 74 of the CGST/TNGST Act, 2017, also dated 17.06.2025, together with the summary of the order in form GST -07 bearing Reference

No.ZD3306251635947 dated 17.06.2025 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.576 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 respondent in GSTIN:33ABAFM4475A2ZP/2019-20 dated 17.06.2025, the connected order under Section 74 of the CGST/TNGST Act, 2017, also dated 17.06.2025, together with the summary of the order in form GST -07 bearing Reference No.ZD330625161127I dated 17.06.2025 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.583 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:33ABAFM4475A2ZP/2022-23 dated 17.06.2025, the connected order under Section 74 of the CGST/TNGST Act, 2017, also dated 17.06.2025, together with the summary of the order in form GST -07 bearing Reference No.ZD330625167136D dated 17.06.2025 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.588 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:33ABAFM4475A2ZP/2023-24 dated 17.06.2025, the connected order under Section 74 of the CGST/TNGST Act, 2017, also dated 17.06.2025, together with the summary of the order in form GST -07 bearing Reference No.ZD3306251691569 dated 17.06.2025 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.593 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:33ABAFM4475A2ZP/2024-25 dated 17.06.2025, the connected order under Section 74 of the CGST/TNGST Act, 2017, also dated 17.06.2025, together with the summary of the order in form GST -07 bearing Reference No.ZD330625171796Z dated 17.06.2025 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 : M/s.Benuel Ritesh Rajkumar
for Mr.P.Rajkumar in all WPs

For R1 & R2 : Mr.C.Harsharaj
Special Government Pleader in all WPs

COMMON ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the Respondents 1 & 2.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondents 1 & 2.

3. By this common order, all the seven writ petitions are disposed of.

4. In these writ petitions, the petitioner has challenged the impugned orders as tabulated below:-

Sl. No.	Writ Petition Number	Assessment Year	Date of Show Cause Notice	Date of Impugned Assessment orders
1.	W.P.No.560 / 2026	2018-2019	03.02.2025	10.06.2025
2.	W.P.No.576 / 2026	2019-2020	03.02.2025	17.06.2025
3.	W.P.No.574 / 2026	2020-2021	03.02.2025	17.06.2025
4.	W.P.no.569 / 2026	2021-2022	03.02.2025	17.06.2025
5.	W.P.no.583 / 2026	2022-2023	03.02.2025	17.06.2025
6.	W.P.No.588 / 2026	2023-2024	03.02.2025	17.06.2025
7.	W.P.No.593 / 2026	2024-2025	03.02.2025	17.06.2025

5. The aforesaid impugned Assessment orders were preceded by respective Show Cause Notices in Form GST DRC-01, all dated 03.02.2025. The petitioner also filed replies all dated 30.01.2025 to the said Show Cause Notices. Although the replies were partly considered, the demands were nevertheless confirmed.

6. The petitioner was also issued with an intimation in Form GST DRC-01A all dated 25.01.2025 for the respective Assessment Years, which are covered by the impugned orders dated 10.06.2025 and 17.06.2025. The period of limitation for filing an appeal against the impugned Assessment orders have already expired.

7. The learned counsel for the petitioner submits that liberty may be granted to the petitioner to file appeals against the impugned orders.

8. It is noticed that almost 50% of the disputed tax has already been recovered from the petitioner's Electronic Credit Leger towards the tax liability. Ordinarily, the petitioner would have been required to deposit only 10% of the disputed tax if the appeals had been filed within the prescribed time.

9. Following the consistent view taken under similar circumstances, the writ petitions are disposed of by granting liberty to the petitioner to file a statutory appeal before the Appellate Authority, subject to the petitioner depositing 25% of the disputed tax 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.

10. However, since 50% of the amount has already been recovered from the petitioner, no further amount shall be required to be deposited for the purpose of redoing the proceedings.

11. Accordingly, the petitioner shall file a statutory appeal against the respective impugned orders within a period of thirty (30) days from the date of receipt of a copy of this order. In the event the appeals are filed within the time prescribed, the Appellate Authority shall take up the appeals and dispose of the same on merits, without reference to limitation.

12. Needless to state, before passing any final orders the Appellate Authority shall give due notice to the petitioner.

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

09.01.2026

Neutral Citation : Yes / No

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C.SARAVANAN, J.

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To

1. The State Tax Officer Roving Squad – 4,
   Coimbatore.
2. The Assistant Commissioner (ST)
   Peelamedu (South) Circle,
   Coimbatore.
3. The Bank Manager,
   Kotak Mahindra Bank Limited Ground Floor,
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