IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-01-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 13 of 2026, WP NO. 15 OF 2026,
WP NO. 23 OF 2026 & WP NO. 24 OF 2026
AND
WMP NO. 4 OF 2026, WMP NO.5 OF 2026,
WMP NO. 10 OF 2026,WMP NO. 11 OF 2026,
WMP NO. 17 OF 2026,WMP NO. 18 OF 2026,
WMP NO. 19 OF 2026,,WMP NO.21 OF 2026

Tvl Moon Traders,
Rep. by its Proprietor Mr. N.Kaliraj,
309 A, Palakkadu Main Road,
Sunambu Kalavai, Coimbatore,
Tamil Nadu 641 008

..Petitioner(s)
in all W.P.s

Vs

The Deputy State Tax Officer – 1,
Kuniyamuthur Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamil Nadu

..Respondent(s)
in all W.P.s

PRAYER IN W.P.NO.13 OF 2026

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No ZD330224026552V dated 06.02.2024 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

PRAYER IN W.P.NO.15 OF 2026

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No ZD3308230641888 dated 11.08.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2020-21 from the files of the respondent herein, quash the same.

PRAYER IN W.P.NO.23 OF 2026

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No ZD330923090668W dated 14.09.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein, quash the same.

PRAYER IN W.P.NO.24 OF 2026

Writ Petition filed under Art.226 of Constitution of India seeking for issuance of Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No. ZD330823064606A dated 11.08.2023 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22 from the files of the respondent herein, quash the same.

In all WPs

For Petitioner(s):	Ms.Aparna Nandakumar
For Respondent(s):	Ms.Amirtha Poonkodi Dinakaran, Government Advocate

COMMON ORDER

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

2. By this common order, all these Writ Petitions are 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 Respondent.

3.These Writ Petitions have been filed by the Proprietor of the petitioner herein. In these Writ Petitions, the Petitioner has challenged the following impugned orders passed by the respondent as detailed below:-

Sl.No. (1)	W.P.Nos. (2)	Tax Periods (3)	Date of Show Cause Notice (4)	Date of Impugned Order (5)
1	13 of 2026	Apr 2020 – Mar 2021	18.02.2023	06.02.2024
2	15 of 2026	Apr 2020 – Mar 2021	07.03.2023	11.08.2023
3	23 of 2026	Apr 2021 – Mar 2022	22.05.2023	14.09.2023
4	24 of 2026	Apr 2021 – Mar 2022	18.02.2023	11.08.2023

4. The aforesaid impugned assessment orders were preceded by the respective Show Cause Notices, wherein the petitioner was called upon to appear for personal hearing. However, the petitioner neither filed any replies nor

appeared for the personal hearing fixed. Thus, the impugned orders have been passed.

5. It is informed by the learned counsel for petitioner that the Proprietor has seized to carry out the business and has also applied for cancellation of registration on 10.06.2023 and that registration has not been cancelled.

6. It is submitted that the Proprietor has since then taken up employment and now he was a salaried employee. It is further submitted that the petitioner was unaware of the show cause notices that was preceded in the impugned orders. The learned counsel for petitioner also stated that the petitioner had deposited part of the disputed tax.

7. The learned Government Advocate, on the other hand, would submit that this Court may fix amount of pre-deposit to balance the interest of both parties.

8. I have considered the submissions advanced by the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

9. Following the consistent view taken by this Court under similar circumstances, the impugned orders are quashed and the cases are remitted back

to the Respondent to re-do the exercise subject to the Petitioner depositing the disputed tax as detailed below in cash or from the Petitioner's Electronic Credit Ledger within a period of thirty (30) days from the date of receipt of a copy of this order in the respective Writ Petitions are as follows :-

Sl.No.	W.P.Nos.	Disputed tax
1	13 of 2026	50%
2	15 of 2026	100%
3	23 of 2026	100%
4	24 of 2026	50%

10. Within such time, the petitioner shall also file replies to the respective Show Cause Notices together with requisite documents to substantiate the same by treating the respective impugned orders an addendum to the respective Show Cause Notices.

11. Any amount recovered from the petitioner or any amount paid by the petitioner towards the tax liability for the respective tax periods, the same shall be set off for the purpose of pre-deposit as ordered above.

12. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass 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 vacated.

13. It is made clear that bank attachment shall be lifted subject to the deposit of aforesaid disputed tax as ordered above and the petitioner not being in arrears any other amount for any other tax period barring the amount demanded under the impugned orders.

14. 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.

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

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

06-01-2026

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

RPP

To

The Deputy State Tax Officer – 1,
Kuniyamuthur Assessment Circle,
Office of the Assistant Commissioner (ST),
Coimbatore, Tamil Nadu

C.SARAVANAN J.

RPP

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