



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos.143, 148, 153 & 164 of 2026

AND

WMP Nos.139, 141, 147, 148, 158, 161, 177 & 178 of 2026

Sri.Mullai Sathiyamurthy Prabhu,
Proprietor Of M/s.Abi Krishna Enterprises,
No.389, 398 Mahadeva Gollahalli Village,
Pochampalli Taluk,
Krishnagiri 635203.

..Petitioner in all W.Ps.

Vs

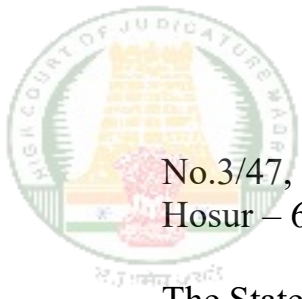
The State Tax Officer,
Office of the Assistant Commissioner,
Krishnagiri -2, Assessment Circle,
Commercial Taxes Building, 1st Floor,
Krishnagiri.

..Respondent in W.P.No.143/2026

The Deputy State Tax Officer-I,
Office of the Assistant Commissioner,
Krishnagiri -2, Assessment Circle,
Commercial Taxes Building, 1st Floor,
Krishnagiri.

.. Respondent in W.P.No.148/2026

The State Tax Officer (FAC),
Intelligence Division,
Office of the Joint Commissioner (ST), (Intelligence),
Hosur Division, 2nd and 3rd Floor,



No.3/47, Sapthagiri Complex,
Hosur – 635 109.

.. Respondent in W.P.No.153/2026

The State Tax Officer (FAC),
Krishnagiri – 2, Assessment Circle,
Krishnagiri.

.. Respondent in W.P.No.164/2026

PRAYER IN WP No. 143 of 2026- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the respondent in his proceeding in GSTIN 33ARDPP5326L1ZN/2017-18 and quash the impugned proceeding dated 04.02.2025 issued therein.

PRAYER IN WP No. 148 of 2026- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the respondent in his proceeding in GSTIN 33ARDPP5326L1ZN/2018-19 and quash the impugned proceeding dated 30.07.2025 issued therein.

PRAYER IN WP No. 153 of 2026- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the respondent in his proceeding in GSTIN 33ARDPP5326L1ZN/2017-18 to 2020-21 and quash the impugned proceeding dated 30.09.2025 issued therein.

PRAYER IN WP No. 164 of 2026- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records of the respondent in his proceeding in GSTIN:33ARDPP5326L1ZN/2020-21 and quash the proceeding dated 15-02-2023 issued therein.

(In all W.Ps.)

For Petitioner(s):

Mr.Raveendran B

For Respondent(s):

Mr.V.Prashanth Kiran,
Government Advocate

**COMMON ORDER**

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondent in all Writ Petitions.

2.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.In these Writ Petitions, the Petitioner has challenged the Assessment orders and Show Cause notices as follows:-

Sl. No.	W.P. Nos.	Tax Period	Impugned Assessment order /Show Cause Notice
1.	143 of 2026	2017-2018	Assessment order dated 04.02.2025
2.	148 of 2026	2018-2019	Assessment order dated 30.07.2025
3.	164 of 2026	2020-2021	Show Cause Notice dated 15.02.2023
4.	153 of 2026	2017-2018	Show Cause Notice dated 30.09.2025



4.The case of the Petitioner is that there is a consolidated demand confirmed and proposed in the Show Cause Notices impugned in W.P.No.153 of 2026, which are the subject matter in the Assessment orders and Show Cause Notices impugned in the other Writ Petitions and therefore, they are liable to be quashed as arbitrary.

5.The learned Government Advocate appearing for the Respondent in all the Writ Petitions submitted that these cases can be remitted back to the Respondent by quashing the respective assessment orders and the assessment notices with liberty to issue a consolidated notice for passing a fresh order on merits.

6.Recording the above submission, the impugned assessment orders and the assessment notices are quashed and the cases are remitted back with liberty to issue a fresh notice to the Petitioner.

7.It is needless to state that the limitation will stand protected in view of this order.



8. These Writ Petitions are disposed of with the above observation. No costs. Consequently, connected Miscellaneous Petitions are closed.

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA

To

1. The State Tax Officer,
Office of the Assistant Commissioner,
Krishnagiri -2, Assessment Circle,
Commercial Taxes Building, 1st Floor,
Krishnagiri.

2. The Deputy State Tax Officer-I,
Office of the Assistant Commissioner,
Krishnagiri -2, Assessment Circle,
Commercial Taxes Building, 1st Floor,
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3. The State Tax Officer (FAC),
Intelligence Division,
Office of the Joint Commissioner (ST), (Intelligence),
Hosur Division, 2nd and 3rd Floor,
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Hosur – 635 109.

4. The State Tax Officer (FAC),
Krishnagiri – 2, Assessment Circle,
Krishnagiri.



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WP Nos.143, 148, 153 & 164 of 2



C.SARAVANAN J.

GSA

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AND
WMP Nos.139, 141, 147, 148, 158, 161, 177 & 178 of 2026**

04-02-2026