



WEB COPY



W.P.No.2039 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.2039, 2852, 2857, 2862, 2865, 2900, 2908 & 2913 of 2026
and

W.M.P.Nos.2163, 2165, 3161, 3163, 3168, 3170, 3179, 3180, 3184, 3185,
3237, 3240, 3253, 3254, 3259, 3260 of 2026

W.P.No.2039 of 2026

Gram Vikas Trust,
Rep. by its Managing Trustee Mr. M. Sivakumar,
GSTIN: 33AABTG1380L2ZQ,
having office at,
3/177, SK Nagar, Seelanalenpatti,
Salem – 636202.

... Petitioner

Vs.

1. Additional Commissioner of GST & Central Excise, Coimbatore
No.6/7, A.T.D. Street,
Racecourse Coimbatore – 641018.
2. Bank of India, R.N.Puram Branch,
Represented by its Manager,
6/659 A, Trichy Road, Dharmaraj Layout,
R.N.Puram, Coimbatore – 641 045.
3. IDFC First Bank, Salem Branch
Represented by its Manager,
Ground Floor, Door No.2 to 8, MNJ Complex,
Kalliapillai Thoppu, SKS Hospital Road,
Opp. to Ponnusamy Kalyana Mandapam
Fairlands Salem – 636004.



W.P.No.2039 of 2026

4. Union Bank of India, Singanallur Branch,
Represented by its Manager,
349-350, Trichy Road
Singanallur, Coimbatore – 641005.

5. Canara Bank, Thumbalam Branch,
Represented by its Manager,
3/186, Main Road,
Thumbalam, Tamil Nadu – 621211.

6. State Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.

... Respondents

W.P.Nos.2852, 2857, 2865, 2900 & 2913 of 2026

Gram Vikas Trust,
Rep. by its Managing Trustee Mr. M. Sivakumar,
GSTIN: 33AABTG1380L2ZQ,
having office at,
3/377, SK Nagar, Seelanalenpatti,
Salem – 636201.

... Petitioner

Vs.

1. State Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.

2. Commercial Tax Officer,



W.P.No.2039 of 2026

Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.

3. Bank of India, R.N.Puram Branch,
Represented by its Manager,
6/659 A, Trichy Road, Dharmaraj Layout,
R.N.Puram, Coimbatore – 641 045.

4. IDFC First Bank, Salem Branch
Represented by its Manager,
Ground Floor, Door No.2 to 8, MNJ Complex,
Kalliapillai Thoppu, SKS Hospital Road,
Opp. to Ponnusamy Kalyana Mandapam
Fairlands Salem – 636004.

5. Union Bank of India, Singanallur Branch,
Represented by its Manager,
349-350, Trichy Road
Singanallur, Coimbatore – 641005.

6. Canara Bank, Thumbalam Branch,
Represented by its Manager,
3/186, Main Road,
Thumbalam, Tamil Nadu – 621211.

... Respondents

W.P.No.2862 of 2026

Gram Vikas Trust,
Rep. by its Managing Trustee Mr. M. Sivakumar,
GSTIN: 33AABTG1380L2ZQ,
having office at,
3/377, SK Nagar, Seelanalenpatti,
Salem – 636201.

... Petitioner

Vs.



W.P.No.2039 of 2026

WEB COPY

1. Deputy State Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.
2. Commercial Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.
3. Bank of India, R.N.Puram Branch,
Represented by its Manager,
6/659 A, Trichy Road, Dharmaraj Layout,
R.N.Puram, Coimbatore – 641 045.
4. IDFC First Bank, Salem Branch
Represented by its Manager,
Ground Floor, Door No.2 to 8, MNJ Complex,
Kalliapillai Thoppu, SKS Hospital Road,
Opp. to Ponnusamy Kalyana Mandapam
Fairlands Salem – 636004.
5. Union Bank of India, Singanallur Branch,
Represented by its Manager,
349-350, Trichy Road
Singanallur, Coimbatore – 641005.
6. Canara Bank, Thumbalam Branch,
Represented by its Manager,
3/186, Main Road,
Thumbalam, Tamil Nadu – 621211.

... Respondents



W.P.No.2039 of 2026

W.P.No.2908 of 2026

Gram Vikas Trust,
Rep. by its Managing Trustee Mr. M. Sivakumar,
GSTIN: 33AABTG1380L2ZQ,
having office at,
3/377, SK Nagar, Seelanalenpatti,
Salem – 636201.

... Petitioner

Vs.

1. Deputy State Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.
2. Deputy Commercial Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.
3. Bank of India, R.N.Puram Branch,
Represented by its Manager,
6/659 A, Trichy Road, Dharmaraj Layout,
R.N.Puram, Coimbatore – 641 045.
4. IDFC First Bank, Salem Branch
Represented by its Manager,
Ground Floor, Door No.2 to 8, MNJ Complex,
Kalliapillai Thoppu, SKS Hospital Road,
Opp. to Ponnusamy Kalyana Mandapam
Fairlands Salem – 636004.
5. Union Bank of India, Singanallur Branch,
Represented by its Manager,



W.P.No.2039 of 2026

349-350, Trichy Road
Singanallur, Coimbatore – 641005.

WEB COPY

6. Canara Bank, Thumbalam Branch,
Represented by its Manager,
3/186, Main Road,
Thumbalam, Tamil Nadu – 621211.

... Respondents

Prayer in W.P.No.2039 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No.1 in proceedings vide Sl.No.21/2024-GST (ADC) dated 28.11.2024 and order passed under Section 74 bearing reference number ZD330225046817D dated 05.02.2025 and its summary order having reference number ZD330225046817D in Form GST DRC-07 dated 05.02.2025 and quash the aforesaid orders and consequently direct the respondent nos. 2 to 5 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343 maintained in the 2nd respondent bank, A/c. No. 10046928157 maintained in the 3rd Respondent bank, A/c. No. 520101035401342 maintained in the 4th Respondent bank and A/c. No. 1778201000142 maintained in the 5th Respondent bank.

Prayer in W.P.No.2852 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No. 1 and quash the impugned order vide Order No. GST-33AABTG1380L2ZQ/2019-2020 dated 14.08.2024 and consequently quash the order passed under section 73 bearing reference number: ZD330824126133Q dated 15.08.2024 passed by the Respondent No.2 and consequently quash the summary of the order having reference



W.P.No.2039 of 2026

number: ZD330824126133Q in Form GST DRC-07 dated 15.08.2024 passed by Respondent No. 2 and consequently direct the respondent nos. 3 to 6 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343 maintained in the 3rd Respondent bank, A/c. No. 10046928157 maintained in the 4th Respondent bank, A/c. No. 520101035401342 maintained in the 5th Respondent bank and A/c. No. 1778201000142 maintained in the 6th Respondent bank.

Prayer in W.P.No.2857 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No. 1 and quash the impugned order vide Order No. GSTIN: 33AABTG1380L2ZQ/ 2019-20 dated 24.01.2024 and consequently quash the order passed under section 73 bearing reference number: ZD330124108895I dated 24.01.2024 passed by the Respondent No.2 and consequently quash the summary of the order having reference number: ZD330124108895I in Form GST DRC-07 dated 24.01.2024 passed by Respondent No. 2 and consequently direct the respondent nos. 3 to 6 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343 maintained in the 3rd Respondent bank, A/c. No. 10046928157 maintained in the 4th Respondent bank, A/c. No. 520101035401342 maintained in the 5th Respondent bank and A/c. No. 1778201000142 maintained in the 6th Respondent bank.

Prayer in W.P.No.2865 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No. 1 and quash the impugned order



W.P.No.2039 of 2026

vide Order No. GSTIN: 33AABTG1380L2ZQ/ 2019-20 dated 17.08.2024 and consequently quash the order passed under section 73 bearing reference number: ZD330824142550M dated 17.08.2024 passed by the Respondent No.2 and consequently quash the summary of the order having reference number: ZD330824142550M in Form GST DRC-07 dated 17.08.2024 passed by Respondent No. 2 and consequently direct the respondent nos. 3 to 6 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343 maintained in the 3rd Respondent bank, A/c. No. 10046928157 maintained in the 4th Respondent bank, A/c. No. 520101035401342 maintained in the 5th Respondent bank and A/c. No. 1778201000142 maintained in the 6th Respondent bank.

Prayer in W.P.No.2900 Of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No. 1 and quash the impugned order vide GSTIN: 33AABTG1380L2ZQ/2019-20 dated 30.08.2024 and consequently quash the order passed by the Respondent No. 2 under section 73 bearing reference number: ZD3308242837350 dated 30.08.2024 and consequently quash the summary of the order having reference number: ZD3308242837350 in Form GST DRC-07 dated 30.08.2024 passed by the Respondent No. 2 and consequently direct the respondent nos. 3 to 6 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343 maintained in the 3rd Respondent bank, A/c. No. 10046928157 maintained in the 4th Respondent bank, A/c. No. 520101035401342 maintained in the 5th Respondent bank and A/c. No. 1778201000142 maintained in the 6th Respondent bank.



W.P.No.2039 of 2026

WEB COPY

Prayer in W.P.No.2913 Of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No. 1 and quash the impugned order vide GST 33AABTG1380L2ZQ/2020-21 dated 22.02.2025 and consequently quash the order passed by the Respondent No. 2 under section 73 bearing reference number: ZD330225228539D dated 22.02.2025 and consequently quash the summary of the order having reference number: ZD330225228539D in Form GST DRC-07 dated 22.02.2025 passed by the Respondent No. 2 and consequently direct the respondent nos. 3 to 6 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343 maintained in the 3rd Respondent bank, A/c. No. 10046928157 maintained in the 4th Respondent bank, A/c. No. 520101035401342 maintained in the 5th Respondent bank and A/c. No. 1778201000142 maintained in the 6th Respondent bank.

Prayer in W.P.No.2862 Of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No. 1 and quash the impugned order vide GST 33AABTG1380L2ZQ/2020-21 dated 06.11.2024 and consequently quash the order passed by the Respondent No. 2 under section 73 bearing reference number: ZD3302252103341 dated 21.02.2025 and consequently quash the summary of the order having reference number: ZD3302252103341 in Form GST DRC-07 dated 21.02.2025 passed by the Respondent No. 2 and consequently direct the respondent nos. 3 to 6 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343



W.P.No.2039 of 2026

maintained in the 3rd Respondent bank, A/c. No. 10046928157 maintained in the 4th Respondent bank, A/c. No. 520101035401342 maintained in the 5th Respondent bank and A/c. No. 1778201000142 maintained in the 6th Respondent bank.

Prayer in W.P.No.2908 Of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the Respondent No. 1 and quash the impugned order vide Order No. 221705221141515 dated 16.08.2023 and consequently quash the order passed under section 73 bearing reference number: ZD3308230833493 dated 16.08.2023 passed by the Respondent No.2 and consequently quash the summary of the order having reference number: ZD3308230833493 in Form GST DRC-07 dated 16.08.2023 passed by Respondent No. 2 and consequently direct the respondent nos. 3 to 6 to defreeze the accounts of the petitioner i.e., A/c. No. 815010110003343 maintained in the 3rd Respondent bank, A/c. No. 10046928157 maintained in the 4th Respondent bank, A/c. No. 520101035401342 maintained in the 5th Respondent bank and A/c. No. 1778201000142 maintained in the 6th Respondent bank.

W.P.No.2039 Of 2026

For Petitioner : Mr.Leeban Arivalagan

For R1 : Mr. R. P. Pragadish
Senior Standing Counsel



WEB COPY



W.P.No.2039 of 2026

For R6 : Mr.T.N.C.Kaushik
Additional Government Pleader

W.P.Nos.2852, 2857, 2862, 2865, 2900, 2908 & 2913 of 2026

For Petitioner : Mr.Leeban Arivalagan

For R1 & R2 : Mr.T.N.C.Kaushik
Additional Government Pleader

COMMON ORDER

Mr. R. P. Pragadish, learned Senior Standing Counsel, takes notice for R1 in W.P.No.2039 of 2026.

2. Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for R1 and R2 in W.P.Nos.2852, 2857, 2862, 2865, 2900, 2908 & 2913 of 2026 and for R6 in W.P.No.2039 of 2026.

3. By this common order, all these writ petitions are being disposed of.

4. In these writ petitions, the petitioner has challenged the impugned Order-in-Original passed by the Central Authority and the respective impugned Orders passed by the State Authority as detailed below:



W.P.No.2039 of 2026

WEB COPY

Order-in-Original by Central Authority			
Sl.No.	Writ Petition No.	Assessment Year	Date of Impugned Order-in-Original
1	2039 / 2026	2017 – 2023	28.11.2024
Orders by State Authority			
Sl.No.	Writ Petition No.	Assessment Year	Date of Impugned Order
1	2852 / 2026	2019 – 2020	14.08.2024
2	2857 / 2026	2019 – 2020	24.01.2024
3	2862 / 2026	2020 – 2021	06.11.2024
4	2865 / 2026	2019 – 2020	17.08.2024
5	2900 / 2026	2019 – 2020	30.08.2024
6	2908 / 2026	2020 – 2021	16.08.2023
7	2913 / 2026	2020 – 2021	22.02.2025

5. The facts on record reveal that a Show Cause Notice in DRC-01 dated 06.01.2023 was previously issued to the petitioner, which culminated in an Order dated 16.08.2023 for the tax period 2020-2021. This order is now impugned in W.P.No.2908 of 2026.

6. The Central Authority independently investigated the matters, recorded the submissions, and issued the Show Cause Notice dated 06.02.2024 for the tax periods 2017-2023 under Section 74 of the respective GST enactments.



W.P.No.2039 of 2026

7. The petitioner failed to reply to the said notice, consequently, the impugned Order-in-Original was passed. Meanwhile, the State Authority also issued parallel notices, which have now culminated in orders for the same periods, which are impugned in W.P.Nos.2852, 2857, 2862, 2865, 2900, 2908 & 2913 of 2026.

8. The learned counsel for the petitioner would submit that the petitioner's trust was audited by its Chartered Accountant, later, the said Chartered Accountant had passed away, the petitioner became aware of the impugned order only after recovery proceedings were initiated by attaching the bank account of the managing trustee of the petitioner.

9. It is further submitted by the learned counsel for the petitioner that the work carried on by the petitioner is exempted under the respective GST notifications and that since the petitioner failed to respond to the above mentioned notices issued by the Central and State Authorities, the present impugned orders have been passed.

10. It is moreover submitted by the learned counsel for the petitioner that the petitioner may be given one opportunity to explain their case and that



W.P.No.2039 of 2026

the petitioner will deposit a sum of Rs.50 Lakhs as a condition for *de novo* adjudication. The learned counsel has also made an endorsement in the bundle to the following effect:

“WP 2039/26 WP Nos. 2852, 2857, 2862, 2865, 2900, 2908 and 2913 of 2026 as per Instructions petitioner undertake to deposit Rs.50,00,000/- (fifty lakhs)”

11. Since the petitioner is assessed by the State Authority, the case is remitted back to the State Authority namely 1st Respondent herein (State Tax Officer / Deputy State Tax Officer) to pass a consolidated order in respect of the demand proposed and confirmed by the impugned Order-in-Original passed by the Central Authority and the respective impugned Orders passed by the State Authority within three months, subject to the petitioner filing a reply to the notices that preceded the impugned orders and depositing a sum of Rs.50 Lakhs within a period of 30 days from the date of receipt of a copy of this order.

12. If the petitioner complies with the above stipulations within the specified time, the attachment of the petitioner's managing trustee's bank account shall be lifted.



W.P.No.2039 of 2026

13. In case the petitioner fails to comply with the above stipulations, the respondent department is at liberty to proceed against the petitioner to recover the tax in accordance with law as if these writ petitions were dismissed *in limine* today.

14. These writ petitions stand disposed of with the above directions. Consequently, connected miscellaneous petitions are closed. No costs.

19.02.2026

raja

Neutral Citation : Yes / No

To

1. The Additional Commissioner of GST & Central Excise,
No.6/7, A.T.D. Street,
Racecourse Coimbatore – 641018.
2. The Manager,
Bank of India, R.N.Puram Branch,
6/659 A, Trichy Road, Dharmaraj Layout,
R.N.Puram, Coimbatore – 641 045.
3. The Manager,
Union Bank of India, Singanallur Branch,
349-350, Trichy Road
Singanallur, Coimbatore – 641005.



W.P.No.2039 of 2026

4. The Manager,
Canara Bank, Thumbalam Branch,
3/186, Main Road,
Thumbalam, Tamil Nadu – 621211.
5. The State Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.
6. The Deputy State Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.
7. The Commercial Tax Officer,
Singanallur (South) Assessment Circle, Coimbatore,
Commercial Taxes Department, Dr. Balasundaram Rd,
ATT Colony, Gopalapuram, Pappanaickenpalayam,
Coimbatore, Tamil Nadu -641018.



WEB COPY



W.P.No.2039 of 2026



WEB COPY



W.P.No.2039 of 2026

C.SARAVANAN, J.

raja

W.P.Nos.2039, 2852, 2857, 2862, 2865, 2900, 2908 & 2913 of 2026

19.02.2026