BEFORE THE MADURAI BENGH OF MADRAS HIGH COURT

DATED: 24.02.2026

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THE HONOURABLE MR. JUSTICE KRISHNAN RAMASAMY

W.P.(MD)Nos.5055 to 5059 of 2026
and
W.M.P.(MD).Nos.4235, 4279, 4237, 4241 and 4238 of 2026

Tvl. Mala Earth Movers,
Represented by its Proprietor,
V.Kannan ... Petitioner in all petitions

Vs

The State Tax Officer-2 (Intelligence),
Data Analytics Unit,
Office of the Joint Commissioner
(State Tax) (Intelligence),
Commercial Taxes Buildings,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai-625 020. ... Respondent in all petitions

Common Prayer : Writ Petitions filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorarified Mandamus, to call for the records pertaining to the impugned orders passed by the respondent in GSTIN : 33AQAPK4171C1ZF/2019-20, 2020-21, 2021-22, 2022-23, 2023-24, dated 13.08.2025, 20.08.2025, 20.08.2025, 28.08.2025 and 28.08.2025 for the assessment years 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2024 under Section 74 of the TNGST Act 2017 and quash the same as cryptic, non-application of mind, illegal, arbitrary, wholly without jurisdiction and direct the respondent to proceed afresh, if at all required, only under 73 of the TNGST Act, after affording due opportunity of personal hearing to the petitioner.

In all writ petitions

For Petitioner : Mr.N.Sudalai Muthu

For Respondent : Mr.R.Sureshkumar,
Additional Government Pleader

COMMON ORDER

These writ petitions have been filed challenging the impugned orders dated 13.08.2025, 20.08.2025, 20.08.2025, 28.08.2025 and 28.08.2025 passed by the respondent.

2. Mr.R.Suresh Kumar, learned Additional Government Pleader, takes notice on behalf of the respondent in all the writ petitions. By consent of the parties, the main writ petitions are taken up for disposal at the admission stage itself.

3. When the matter was taken up for hearing, the learned counsel appearing for the petitioner submitted that the petitioner is restricting the relief sought for in these writ petitions and seeks liberty to file statutory appeals as against the impugned orders.

4. The learned Additional Government Pleader appearing for the respondent submitted that, subject to compliance with the statutory requirements for filing the appeal, liberty may be granted to the petitioner to prefer the appeals.

5. At this juncture, the learned counsel appearing for the petitioner submitted that the petitioner voluntarily undertakes to deposit an additional 10% of the disputed tax, over and above the statutory pre-deposit required for filing the appeal. He would further submit that the petitioner has already paid more than 10% of the disputed amount, and the same may be permitted to be adjusted towards the said deposit.

6. Considering the submissions made on either side, and in view of the fact that the petitioner seeks only a limited relief of liberty to file statutory appeals, this Court is inclined to grant such liberty. Accordingly, the petitioner is granted liberty to file statutory appeals challenging the impugned orders, subject to the condition that the petitioner shall deposit an additional 10% of the disputed tax over and above the statutory pre-deposit (for each assessment orders) required under the Act.

7. It is made clear that if any amount has already been paid by the petitioner towards the disputed tax, the petitioner is entitled to adjust or give credit to the same either at the time of filing the appeals or while making the additional deposit as directed by this Court.

8. The petitioner is directed to file the appeals within a period of three weeks from the date of receipt of a copy of this order. On such filing, the appellate authority shall entertain the appeals, subject to the petitioner complying with the condition of depositing the additional 10% of the disputed tax (for each assessment years) as stated above.

9. With the above observations and directions, these writ petitions stand disposed of. No costs. Consequently, the connected miscellaneous petitions are closed.

24.02.2026

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

To
The State Tax Officer-2 (Intelligence),
Data Analytics Unit,
Office of the Joint Commissioner
(State Tax) (Intelligence),
Commercial Taxes Buildings,
Dr.Thangaraj Salai, K.K.Nagar,
Madurai-625 020.

KRISHNAN RAMASAMY, J.

TSG

W.P.(MD)Nos.5055 to 5059 of 2026

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