BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 09.06.2026

CORAM

THE HON'BLE MR.JUSTICE D.BHARATHA CHAKRAVARTHY

W.P.(MD)No.14061 of 2026
and
W.M.P.(MD)Nos.10475 and 10476 of 2026

M/s.Sunshine International Agri Tech
Ward No: W2/151/1.Mariyaponnusami Mill Compound
Periyakulam Road,
Annanji Vilakku,
Unjampatti-625 203,
Theni District
Represented by its Proprietor,
Paulsamy Tamilan .. Petitioner

- Vs. -

1.The Deputy Commissioner (ST)
Office of the Deputy Commissioner (ST)
Theni C.T. District, Theni.

2.The Assistant Commissioner (ST)-I/
Deputy Commercial Tax Officer/ Deputy State Tax Officer,
Office of the Assistant Commissioners (ST)-I,
Theni I Assessment Circle, Sidco Complex,
Theni.

3.The Joint Commissioner (State Tax), Intelligence
Office of the Joint Commissioner (ST) (Intelligence)
Dr. Thangarajan Salai, KK Nagar,
Madurai.

4.The Commercial Tax Officer/State Tax Officer (Intelligence)
Inspection Cell-III, Madurai
Office of the Joint Commissioner (ST) (Intelligence),
Dr. Thangarajan Salai,
KK Nagar, Madurai. .. Respondents

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records for the impugned order passed by the second respondent in reference No.ZD331225119382R, dated 08.12.2025 and the impugned order passed by the fourth respondent's rectification order in reference No.ZD331124187346F dated 22.11.2024 for the Tax period from April-2021 to March-2022 for the petitioner's GSTIN: 33ALPKPT6992R1ZU and quash the same illegal.

For Petitioner	:	Mr.M.Hidayathullah
For Respondents	:	Mr.R.Parthiban Government Standing Counsel

ORDER

The grievance of the petitioner is that, with reference to the very same period, proceedings were initiated by the second respondent and orders dated 08.12.2025 and 20.12.2025 were passed upon a surprise inspection. With reference to the very same period, the fourth respondent also initiated proceedings and passed orders on 19.09.2024 and 22.11.2024. Challenging all the four orders and the consequential recovery orders, the writ petition has been filed.

2. The learned counsel for the petitioner submits that all the four orders relate to the same period and that there is an overlapping of discrepancies. Eventhough a detailed reply was filed before the fourth respondent, the same was not considered.

3. The learned Government Standing Counsel would submit that it is for the assessee to have brought the same to the notice of the fourth respondent and, in any event, the onus is on him to prove the same.

4. I have considered the rival submissions made on either side and perused the material records of the case.

5. A perusal of the impugned orders shows that there is overlapping and, though the petitioner filed a reply, specific answers were not given with reference to the earlier orders that is said to have been passed by the second respondent and the overlapping of discrepancies when the fourth respondent took up the issue after the surprise inspection.

6. In view thereof, this Writ Petition is allowed on the following terms:

(i) The impugned orders dated 08.12.2025, 20.12.2025, 19.09.2024 and 22.11.2024 and the consequential orders dated 28.01.2026 and 29.01.2026 shall stand set aside;

(ii) Within three weeks from the date of receipt of a web copy of the order, it will be open for the petitioner to file such additional reply and documents in support of their claim, and the fourth respondent shall comprehensively consider all these proceedings and pass orders afresh in the manner known to law;

(iii) It is made clear that the respective show cause notices issued in the different proceedings shall be treated as a comprehensive show cause notice in this regard and the petitioner shall file a reply with reference to all the discrepancies noted in all the above proceedings.

(iv) No costs. Consequently, the connected miscellaneous petitions are closed.

09.06.2026

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NCC: Yes/No

To

1.The Deputy Commissioner (ST)
Office of the Deputy Commissioner (ST)
Theni C.T. District, Theni.

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Office of the Assistant Commissioners (ST)-I,
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Inspection Cell-III, Madurai
Office of the Joint Commissioner (ST) (Intelligence),
Dr. Thangarajan Salai,
KK Nagar, Madurai.

D.BHARATHA CHAKRAVARTHY, J.

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