

W.P.Nos.1141 of 2026 etc., batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1141, 1144, 1150, 1154, 1156 and 1157 of 2026
and

W.M.P.Nos.1327, 1328, 1329, 1331, 1330, 1338, 1341, 1342, 1345, 1346,
1347 and 1348 of 2026

Tvl.Aviram Knitters,
Represented by its Partner,
Mr.A.Kondasamy.

... Petitioner in all W.Ps.

Vs.

The State Tax Officer,
Data Analytics Unit – 1,
Office of the Joint Commissioner (ST),
Intelligence Tiruppur Division / Commercial Tax Officer,
5/147, AEPC Building, Kaikatti Pudur,
Tiruppur Main Road,
Avinashi – 641 654.

... Respondent in all W.Ps.

Prayer in W.P.No.1141 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent of Order in Reference No.ZD331225052937A passed under Section 74 of the TNGST Act, 2017 dated 03.12.2025 for the FY.2023-2024 passed by the Respondent and quash the same as illegal and not in accordance with law.



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Prayer in W.P.No.1144 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent of Order in Reference No.ZD331225052816G passed under Section 74 of the TNGST Act, 2017 dated 03.12.2025 for the FY.2024-2025 passed by the Respondent and quash the same as illegal and not in accordance with law.

Prayer in W.P.No.1150 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent of Order in Reference No.ZD331225052739A passed under Section 74 of the TNGST Act, 2017 dated 03.12.2025 for the FY.2021-2022 passed by the Respondent and quash the same as illegal and not in accordance with law.

Prayer in W.P.No.1154 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent of Order in Reference No.ZD331225052874E passed under Section 74 of the TNGST Act, 2017 dated 03.12.2025 for the FY.2022-2023 passed by the Respondent and quash the same as illegal and not in accordance with law.

Prayer in W.P.No.1156 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent of Order in Reference No.ZD331225052556I passed under Section 74 of the TNGST Act, 2017 dated 03.12.2025 for the FY.2019-2020 passed by the Respondent and quash the same as illegal and not in accordance with law.



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Prayer in W.P.No.1157 of 2026: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the file of the Respondent of Order in Reference No.ZD331225052682L passed under Section 74 of the TNGST Act, 2017 dated 03.12.2025 for the FY.2020-2021 passed by the Respondent and quash the same as illegal and not in accordance with law.

For Petitioner : Mr.R.Sivaraman
(in all W.Ps)

For Respondent : Mr.V.Prashanth Kiran
(in all W.Ps) Government Advocate

COMMON ORDER

Mr.V.Prashanth Kiran, 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. In these Writ Petitions, the Petitioner has challenged the respective impugned Assessment Orders all dated 03.12.2025 passed for the



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tax period 2019 – 2020 to 2024 – 2025, which were preceded by a intimation

WEB Show Cause Notice in GST DRC-01A all dated 25.08.2025 and by the Show
cause Notice in Form GST DRC – 01 all dated 09.09.2025.

4. The Petitioner has filed replies to the respective Show Cause Notices on 17.11.2025 for seeking adjournment. The above mentioned replies dated 17.11.2025 were stated that the Petitioner's Chartered Accountant was busy with Tax Audit Reports for fresh clients. However, notices were issued which have culminated in the respective impugned orders.

5. The learned counsel for the Petitioner submits that the Petitioner is in possession of the records now and their will be in a position to substantiate the case.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax confirmed in each of the impugned Assessment Orders passed for the respective tax periods as a condition for *denovo* adjudication.



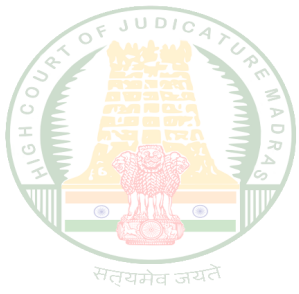
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7. Under similar circumstances, Orders have been quashed and cases have been remitted back to the Respondent to pass a fresh order on terms subject to such Assessee depositing 10% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the cases are remitted back to the Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax each confirmed vide respective impugned orders in cash or from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the respective Show Cause Notices in GST DRC-01 together with requisite documents to substantiate the case by treating the respective impugned Orders as an addendum to the respective Show Cause Notices.



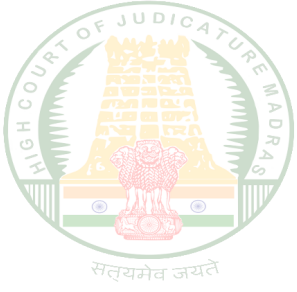
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10. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% each of the disputed tax confirmed in each of the impugned orders as ordered above and the Petitioner not being in arrears of any other amount for any other tax period barring the amount demanded under the respective impugned Orders.

12. 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 Petitions were dismissed *in limine* today.



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13. Needless to state, before passing any such order, the Respondent

shall give due notice to the Petitioner.

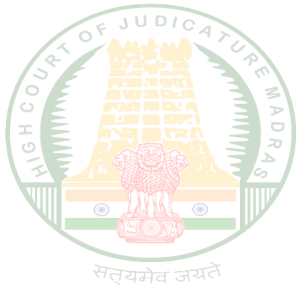
14. These Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

21.01.2026

Neutral Citation: Yes / No
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To:

The State Tax Officer,
Data Analytics Unit – 1,
Office of the Joint Commissioner (ST),
Intelligence Tiruppur Division / Commercial Tax Officer,
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