



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP Nos. 15777, 15781, 15786, 15905 & 15909 of 2026
AND**

**WMP Nos. 16999, 17000, 17004, 17008, 17009,
17010, 17129, 17130, 17132 & 17133 of 2026**

R Mohanraj Co

Represented by its Partner Mr Ramanathan Mohanraj,
9/4, opposite KPN Travels,
Mettur Road,
Erode-638011

.....Petitioner in all W.Ps.

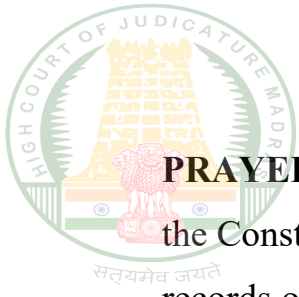
Vs

1. State Tax officer/Commercial Tax officer
Erode.Tamilnadu
Raving squad-II, Erode
commercial Taxes building NO.1
Brough Road,
Erode-638001

2. State Tax Officer/Commercial Tax Officer ERODE Tamil Nadu,
Inspection V, Intelligence, Erode
Commercial Taxes Building, No. 1,
Brough Road, Erode

....Respondents in all W.Ps.

PRAYER in WP.No.15777 of 2026: Writ Petition is 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 First Respondent and quash the Impugned Order under Section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 01.12.2025 and having Reference Number ZD331225013553V in GSTIN 33AAMFR8423Q1ZI passed by the First Respondent for the FY 2020-21.

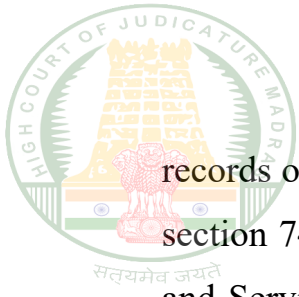


PRAYER in WP.No.15781 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records on the file of the First Respondent and quash the Impugned Order under Section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 01.12.2025 and having Reference Number ZD331225013667K in GSTIN 33AAMFR8423Q1ZI passed by the First Respondent for the FY 2021-22.

PRAYER in WP.No.15786 of 2026: Writ Petition is 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 First Respondent and quash the Impugned Order under section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 02.12.2025 and having Reference Number ZD331225032616O in GSTIN 33AAMFR8423Q1ZI passed by the First Respondent for the FY 2022-23.

PRAYER in WP.No.15905 of 2026: Writ Petition is 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 First Respondent and quash the Impugned Order under section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 02.12.2025 and having Reference Number ZD331225032741T in GSTIN 33AAMFR8423Q1ZI passed by the First Respondent for the FY 2023-24.

PRAYER in WP.No.15909 of 2026: Writ Petition is 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 First Respondent and quash the Impugned Order under section 74 of the Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 including the Summary of the Order in Form GST DRC-07 both dated 02.12.2025 and having Reference Number ZD331225033077R in GSTIN 33AAMFR8423Q1ZI passed by the First Respondent for the FY 2024-25.

In all W.Ps

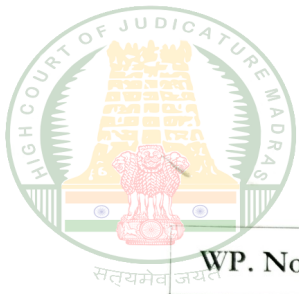
For Petitioner(s): Mr.N.V.Narayanan
For Respondent(s): Mr.TNC.Kaushik, AGP

COMMON ORDER

Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents.

2. This Writ Petition is 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 Respondents.

3. In these Writ Petitions, the Petitioner has challenged the impugned order passed for the tax period 2020-21 to 2024-2025 as detailed below. By the impugned order, the following demands have been confirmed against the Petitioner.

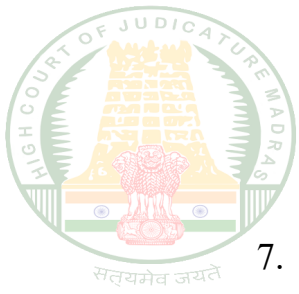
**SUMMARY CHART**

WP. No	Financial Year	Tax	Interest	Penalty	Total
15777/ 2026	FY 2020-21	Rs.19,14,199/-	Rs.15,92,890/-	Rs.19,17,567/-	Rs.54,24,656/-
15781/ 2026	FY 2021-22	Rs. 8,20,541/-	Rs. 5,48,279/-	Rs.8,36,124/-	Rs.22,04,944/-
15786/ 2026	FY 2022-23	Rs. 42,99,917/-	Rs.20,29,721/-	Rs.43,04,137/-	Rs.1,06,33,775/-
15905/ 2026	FY 2023-24	Rs. 58,80,869/-	Rs. 17,12,876/-	Rs.59,03,367/-	Rs.1,39,97,112/-
15909/ 2026	FY 2024-25	Rs.14,31,098/-	Rs.1,59,498/-	Rs. 14,31,098/-	Rs.30,21,694/-

4. The specific case of the Petitioner is that the Petitioner had replied to the respective Show Cause Notices that preceded the impugned orders and had requested for a personal hearing. It is the case of the Petitioner that despite the request of the Petitioner for personal hearing, the Respondent has proceeded to pass the impugned orders.

5. Learned Additional Government Pleader for the Respondent submits that impugned orders have been passed in the light of the limitation prescribed under Section 73/74 of the respective GST Enactment.

6. At this stage, the learned counsel for the Petitioner submits that the Petitioner is willing to pre-deposit 10% of the disputed tax as a condition for *denovo* adjudication.



7. The learned counsel for the Petitioner has also made the following endorsements to that effect in the Court bundles which have been extracted hereunder:-

In all the Writ Petitions:

“10% Deposit will be paid by the Petitioner as per the Direction of the Court”

8. Learned Additional Government Pleader for the Respondent has no objection for the *denovo* adjudication.

9. Recording the above consent given by the Petitioner, the cases are remitted back to the 1st Respondent to pass a fresh order on merits subject to the Petitioner depositing 10% of the disputed tax 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.

10. Within such time, the Petitioner shall also file a reply to the Show Cause Notices in Form 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.



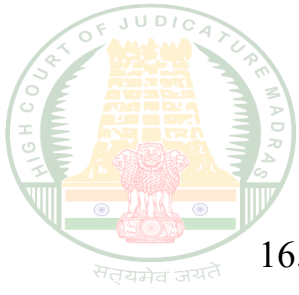
11. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such pre-deposit. Subject to the Petitioner complying with the above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

12. It is made clear that bank attachment shall be lifted subject to the Petitioner depositing 10% of the disputed tax 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 impugned Order.

13. 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 these Writ Petitions were dismissed *in limine* today.

14. Needless to state, before passing any such order, the Respondents shall give due notice to the Petitioner.

15. Any amount recovered or already paid by the Petitioner shall be adjusted towards the disputed tax.



16. These Writ Petitions stand disposed of with the above observations.

No costs. Connected Writ Miscellaneous Petitions are closed.

27-04-2026

Neutral Citation: Yes/No

GV

To

1. State Tax officer/commercial Tax officer
Erode.Tamilnadu
Raving squad-II, Erode
commercial Taxes building NO.1
Brough Road,
Erode-638001
2. State Tax Officer/Commercial Tax Officer ERODE Tamil Nadu, Inspection
V, Intelligence, Erode
Commercial Taxes Building, No. 1, Brough Road, Erode



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WP Nos. 15777, 15781, 15786, 15905 & 15909 of 2



C.SARAVANAN J.

GV

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