



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 17964 of 2026

and

WMP Nos. 19307 & 19308 of 2026

M/s.Bharath Enterprises
Represented by its Partner Ramkumar Baskaran,
No. 21, Leather Tannery,
Ranipet Bye-pass Road, V.C. Mottur
AC Colony, Ranipet- 632 401.

..Petitioner

Vs

State Tax Officer (Inspection - IV)
O/o.The Joint Commissioner (ST) (Intelligence)
Vellore Division, Vellore
No.4, Barathiyar Salai,
Fort Round Road,
Vellore- 632 001.

..Respondent

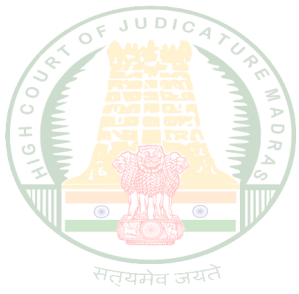
Prayer : WMP.No.19308 of 2026 is filed to stay the operation of the Impugned Order Reference No.ZD330326081575A dated 10.03.2026 in so far as it relates to demand of tax confirmed on alleged violation of Rule 96(10) of the GST Rules passed by the respondent.

For Petitioner:

Ms. V.Pramila
for Mr.V.Ravindran

For Respondent:

Mr. R.Sethu Prabakaran, Govt. Counsel (Tax)



WEB COPY



SENTHILKUMAR RAMAMOORTHY J.

KJ

ORDER

The Division Bench of this Court, by order dated 10.12.2025, granted an interim stay until further orders in matters wherein the same issue was raised. Following such order, in W.P.No.2436 of 2026, interim stay was granted. Learned counsel for the petitioner has placed these orders on record.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3. In view of the consistent approach adopted with regard to this issue, there shall be an interim stay of further proceedings pursuant to the order impugned herein.

4. List the matter on 07.07.2026.

04-06-2026

KJ

To
State Tax Officer (Inspection - IV)
O/o.The Joint Commissioner (ST) (Intelligence)
Vellore Division, Vellore
No.4, Barathiyar Salai,
Fort Round Road,
Vellore- 632 001.

WP No. 17964 of 2026
and WMP Nos. 19307 &19308 of 2026