



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-05-2025

CORAM

THE HONOURABLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 19435, 19436, 19438, 19441 & 19444 of 2025

and

W.M.P.Nos. 21698, 21701, 21704, 21708 & 21715 of 2025

M/S.Shri Nandhi Dhall Mills India
Private Limited
Represented by its Director, Mr. B.
Selvarathinam, No. 270, Narasimman
Road, Shevapet, Salem 636 002

Petitioner(s) in all WPs

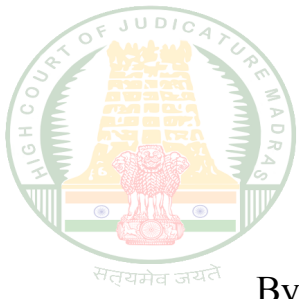
Vs

The State Tax Officer (Intelligence)
Inspection Cell - 2, Office of the Joint
Commissioner (ST), Intelligence,
Salem, Commercial Taxes Building,
Hasthampatti, salem- 636 007. AND 2
OTHERS

Respondent(s) in all WPs

For Petitioner(s): Mr.Madan. G

For Respondent: Mr.T.N.C.Kaushik
Additional Government Pleader (T)



ORDER

By these writ petitions, the petitioner assails orders under Section 74 of applicable GST enactments and attachment order issued pursuant thereto.

2. The principal contention of the petitioner is that the respective show cause notice does not contain the necessary ingredients for invoking Section 74.

3. On instructions, without prejudice to the above contention, learned counsel submits that the petitioner will deposit 25% of the tax demand under each impugned order within four weeks from the date of receipt of a copy of this order.

4. Subject to compliance with the said condition, there shall be an order of interim stay of the orders impugned herein until the next date of hearing.

5. List the matters on 18.06.2025.

28-05-2025

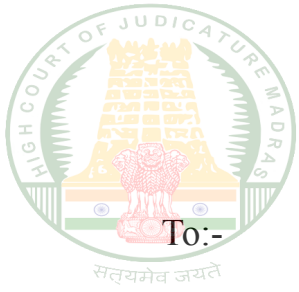
kkn / smv

Index: Yes/No

Speaking/Non-speaking order

Internet: Yes

Neutral Citation: Yes/No



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1.The State Tax Officer (Intelligence)

Inspection Cell - 2, Office of the Joint
Commissioner (ST), Intelligence,
Salem, Commercial Taxes Building,
Hasthampatti, salem- 636 007.

2.The State Tax Officer (Intelligence)

Inspection Cell - 4, Integrated
Commercial Taxes Building, 2nd Floor,
Pitchards Road, Hasthampatti, Salem
636 007

3.Axis Bank Agraharam Branch

No.116 and 118, Sabari Palace, 2nd
Agraharam, Salem 636 001



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SENTHILKUMAR RAMAMOORTHY J.

kkn/smv

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