



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 16-06-2026**

CORAM

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP Nos. 21652, 21655 & 21658 of 2026  
and WMP.Nos. 23437, 23442 & 23449 of 2026**

**In all WPs.**

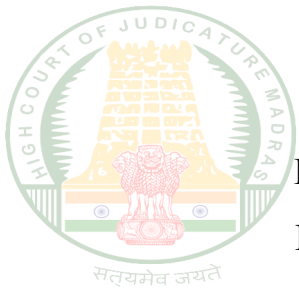
M/s Santosh Supplies  
Sowmya Flats 1st Floor,  
Old No.132, New No.178,  
Na, Othavadai Street, Kodambakkam,  
Chennai, Tamil Nadu, 600026  
Through its Partner Mr. Elred Kumar.

..Petitioner

Vs

1. Union of India  
Represented by the secretary,  
Department of Revenue, Ministry of Finance,  
Government of India, North block,  
New Delhi 110 001.
2. The State of Tamil Nadu  
Represented by the Secretary,  
Finance Department, Fort St. George,  
Chennai 600 009.
3. The Commissioner (IN - SITU) of GST and  
Central Excise, Office of the Commissioner of  
GST and Central Excise,  
No. 692 M.H.U. Complex, Anna Salai,  
Nandanam, Chennai-600035.
4. The Additional Director, DGGI CZU  
Directorate General of Goods and Services Tax  
Intelligence (DGGI), Chennai Zonal Unit,  
BSNL Building, Tower-II, 5th and 8th Floors,  
No.16, Greams Road, Chennai 600006.

..Respondents



**In all WPs.**

For Petitioner:

Mr. Bharat Raichandani

**WEB COPY** For R1, R3 & R4:

Mr. S. Gurumurthy, Senior Standing Counsel  
Mr.G.Meganathan, Jr. SC

For R2:

Mr. L. Gokulraj  
Government Counsel (Tax)

### **COMMON ORDER**

In all these matters, the orders in original are challenged primarily on the ground that tax dues pertaining to more than one tax period were clubbed. Learned counsel relies on an earlier order of this Court dated 25.02.2026 in a batch of writ petitions, wherein the lead case is W.P.No.11290 of 2025.

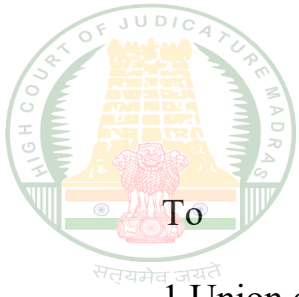
2. Mr. L. Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. In the matters cited by learned counsel, this Court directed that recovery proceedings be kept in abeyance pending disposal of W.A.No.3448 of 2025 and related cases. Similar order shall enure to the benefit of the petitioner herein.

4. List the matter on 13.07.2026.

KJ

**16-06-2026**



To

1. Union of India

Represented by the secretary,  
Department of Revenue, Ministry of Finance,  
Government of India, North block,  
New Delhi 110 001.

2. The State of Tamil Nadu

Represented by the Secretary,  
Finance Department, Fort St. George,  
Chennai 600 009.

3. The Commissioner (IN - SITU) of GST and Central Excise, Office of the  
Commissioner of GST and Central Excise, No. 692 M.H.U. Complex,  
Anna Salai, Nandanam, Chennai-600035.

4. The Additional Director, DGGI CZU

Directorate General of Goods and Services Tax Intelligence (DGGI), Chennai  
Zonal Unit, BSNL Building, Tower-II, 5th and 8th Floors, No.16, Greams  
Road, Chennai 600006.



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**SENTHILKUMAR RAMAMOORTHY, J.**

KJ

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