



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.3958 & 4094 of 2026

and

W.M.P.Nos.4407, 4409, 4570 & 4574 of 2026

Tvl. M S Global Health Care,
GSTIN: 33ABNFM9653P1ZC
Represented by its Partner Rajkamal,
2/50B, Opposite Brindhavan Auditorium,
Avinashi Road, Chinniyampalayam,
Coimbatore – 641 062.

... Petitioner in W.P.No.3958 of 2026

Tvl. Sri Sana Enterprises,
GSTIN: 33AEEFS9303L1ZU,
Represented by its Partner Sharmila S V,
No.A18 A-1, Lal Bhathur Colony,
Peelamedu, Coimbatore – 641 004.

... Petitioner in W.P.No.4094 of 2026

Vs.

The Commercial Tax Officer,
Roving Squad 1,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

... Respondent in both Writ Petitions

Common Prayer: Writ Petitions filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records pertaining to the impugned Order in Form GST DRC-07 bearing reference



WEB COPY

no.ZD331025092614K/2024-2025 dated 10.10.2025 & reference
No.ZD331025233413Z/2023-2024 dated 23.10.2025 issued by the
respondent and quash the same.

For Petitioners : Mr.G.Deerick Sam
(In both petitions)

For Respondent : Mrs.Amirtha Poonkodi Dinakaran,
Government Advocate.
(In both petitions)

COMMON ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate
takes notice for the Respondent.

2. These Writ Petitions are taken up for disposal at the stage of
admission itself, with the consent of the learned counsel for the petitioners
and the learned Additional Government Pleader for the respondent.

3. In these writ petitions, the petitioners have challenged the
respective impugned orders dated 10.10.2025 and 23.10.2025 under Section
74 of the respective GST Enactments in form GST – 01 passed for the tax
periods April 2024 – September 2024 and April 2023 – March 2024,
respectively.



WEB COPY

4. By the impugned orders, the proposals contained in the respective Show Cause Notices in DRC – 01 dated 11.12.2024 and 12.12.2024 have been confirmed against the petitioner. It is seen that the petitioners had filed replies to the said Show Cause Notices in DRC-01, which ultimately culminated in the respective impugned orders for the aforesaid tax periods.

5. In the absence of any procedural irregularity or perversity in passing the impugned orders, this Court is not inclined to entertain these writ petitions and the same are liable to be dismissed.

6. At best, liberty can be granted to the petitioners to challenge the impugned orders on disputed questions of fact by filing statutory appeals before the Appellate Authority subject to the petitioners depositing 25% of the disputed tax as pre-deposit within a period of 30 days from the date of receipt of a copy of this order. In case the petitioner files such appeals the Appellate Authority shall entertain the appeals and dispose of the same on merits and in accordance with law without reference to limitation on its own.



WEB COPY

C.SARAVANAN, J.

kmm

7. These Writ Petitions stand dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

17.02.2026

Neutral Citation: Yes / No
kmm

To:

The Commercial Tax Officer,
Roving Squad 1,
Commercial Taxes Building,
Dr.Balasundaram Road,
Coimbatore – 641 018.

W.P.Nos.3958 & 4094 of 2026
and
W.M.P.Nos.4407, 4409, 4570 & 4574 of 2026

17.02.2026