



WEB COPY

WP No. 8314 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8314 of 2026

AND

WMP NO. 9005 OF 2026, WMP NO. 9000 OF 2026

Ms Tirumala Milk Products Private Limited
Head of Finance and Accounts-Prasanth Kumar P,
New No 75/8, Old No 1418/28, 200 Feet Ring
Road, Thirumalai Nagar Extn,
Ponnammanmedu, Chennai, Tamil Nadu-600110

..Petitioner(s)

Vs

The State Tax Officer Group I, Intelligence II
Office of the Joint Commissioner (ST)Intelligence-
II, No.1, PAPJM Buildings,
First floor, Room No.101,
Chennai, Tamilnadu-600 006

..Respondent(s)

PRAYER: 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 files of the Respondent in impugned show cause notice in GSTIN 33AABCT7907M1Z2 bearing reference no. ZD330625289420D dated 26.06.2025 and consequential Order in Original bearing ref no. ZD331225398629W dated 26.12.2025 for the tax period 2018-19 to quash the same as in violation of Section 74 of the CGST Act 2017.

For Petitioner(s): Ms.P.R.Lavanya

For Respondent(s): Mr.TNC.Kaushik, Additional Government Pleader



ORDER

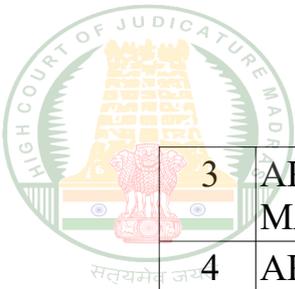
Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

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 Additional Government Pleader for the Respondent.

3. The Petitioner is before this court against the impugned order dated 26.12.2025 in Form GST DRC-07 passed for the tax period 2018-2019 whereby the demand has been confirmed against the Petitioner over and above the amount proposed in Show Cause Notice in DRC 01 dated 26.06.2025.

4. In the impugned order, the demand that has been confirmed against the petitioner towards the tax liability is Rs.2,41,12,591/-. However, in the aforesaid Show Cause Notice in Form GST DRC-01 that preceded the impugned order, proposal was confined only to a sum of Rs.1,37,54,141/- as detailed below:-

| Sl. No | Tax Period From & To | Tax | Interest | Penalty | Total | Tax |
|--------|------------------------|-------------|-------------|-------------|-------------|-------------|
| 1 | APR, 2018 MAR, 2019 | 1,30,60,635 | 1,57,22,022 | 1,30,60,635 | 4,18,43,292 | 1,30,53,335 |
| 2 | APR, 2018 MAR, 2019 | 55,25,437 | 66,51,415 | 55,25,437 | 1,77,02,289 | 3,49,862 |



| | | | | | | |
|--------------|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 3 | APR, 2018 MAR, 2019 | 55,25,437 | 66,51,415 | 55,25,437 | 1,77,02,289 | 3,49,862 |
| 4 | APR, 2018 MAR, 2019 | 1,082 | 1,303 | 1,082 | 3,467 | 1,082 |
| 5 | APR, 2018 MAR, 2019 | | | | | |
| Total | | 2,41,12,591 | 2,90,26,155 | 2,41,12,591 | 7,72,51,337 | 1,37,54,141 |

5. The impugned order is thus contrary to Section 75 (7) of the respective GST Enactments and therefore, the impugned order is set aside and the case is remitted back to the Respondent to pass a fresh order on merits and in accordance with law.

6. The Petitioner shall file a proper reply to the Show Cause Notice in Form GST DRC-01 dated 26.06.2025 together with requisite documents to substantiate the defence by treating the impugned order dated 26.12.2025 as an addendum to the Show Cause Notice within a period of thirty days from the date of receipt of copy of this order.

7. In case the Petitioner files such a reply, 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 reply.



8. 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 this Writ Petition was dismissed *in limine* today.

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

10. This Writ Petition stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

05-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

GV



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To
The State Tax Officer Group I, Intelligence II
Office of the Joint Commissioner (ST)Intelligence-II,
No.1, PAPJM Buildings,
First floor, Room No.101,
Chennai
Tamilnadu-600 006



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C.SARAVANAN J.

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