



W.P.(MD) No. 20207 of 2026

WEB COPY BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 17.07.2026

CORAM:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

**W.P.(MD) No. 20207 of 2026
and
W.M.P.(MD) Nos.14963 to 14965 of 2026**

P.G.Metal
rep. by its Proprietor Pratheesh.

... Petitioner

Vs

1. The Additional Director General (ADG),
Directorate General of GST Intelligence,
Coimbatore Zonal Unit,
155-1, Lakshmanan Street,
Behind Ukkadam Bus Stand,
Ukkadam,
Coimbatore – 641 001.

2. The Assistant Commissioner (ST),
Kuzhithurai Assessment Circle,
Kuzhithurai,
Kanyakumari District.

3. The State Tax Officer - 6 (Ins),
Office of the Point Commission,
Thirunelveli,
Thirunelveli District.

... Respondents



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PRAYER: Writ Petition filed under Article 226 of the Constitution of India for issuance of Writ of Certiorarified Mandamus, calling for the records, pertaining to the impugned order in GSTIN 33BYXPG2899B1Z2/2024-2025 dated 26.02.2025, passed by the third respondent and directing the first respondent to do the fair investigation in the case and find the truths and submit the records with the second respondent and order for quash the same as void and illegal and consequently, directing the third respondent not to impose penalty and interest and not to order for recovery proceedings on the basis of the documents submitted by the petitioner along with material evidences available.

For petitioner : Mr. B.Charmurugan
for M/s.Char Murugan Law Associates

For respondents : Mr.S.Venkatesh
Counsel for State of TN

ORDER

This Writ Petition is taken up for final hearing at the time of admission with the consent of the learned counsel for the petitioner and learned Counsel for State of TN for the respondents.

2. The petitioner is before this Court against the impugned order dated 26.02.2025. The present writ petition has been filed only on 09.07.2026 as such,

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the petitioner is long after the expiry of the limitation.

3. The petitioner was asked whether the petitioner is willing to deposit any amount as a condition for *de novo* adjudication or for filing an appeal before the Appellate Authority. The learned counsel for the petitioner, however, submits that the petitioner is not willing to deposit any amount.

4. Law on the subject is clear and the Hon'ble Supreme Court has clarified the position in *Assistant Commissioner (CT) LTU, Kakinada and others vs. Glaxo Smith Kline Consumer Health Care Limited* reported in *2020 SCC Online SC 440*. Considering the same, this Writ Petition is liable to be dismissed.

5. Accordingly, this Writ Petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

Index : Yes / No
Internet : Yes / No
apd

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C.SARAVANAN, J.

apd

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