



WEB COPY



W.P.No.8773 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.11.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8773 of 2025

and

W.M.P.No.9837 of 2025

N.Gopinath

Proprietor of M/s. Shri Vishnu Builder

... Petitioner

Vs.

1. The Assistant Commissioner (ST),
Amaidakarai Assessment Circle, Chennai-II
No.1, PAPJM Building Annex,
3rd Floor, Greams Road,
Chennai – 600006.

2. The Commercial Tax Officer (ST)
Amaidakarai Assessment Circle, Chennai-II
No.1, PAPJM Building Annex,
3rd Floor, Greams Road,
Chennai – 600006.

... Respondents

Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records to the order passed by the 2nd respondent in Reference No: ZD330824239939S in GSTIN/ID:33AEPPG6360J1ZB dated 27.08.2024 and quash the same as arbitrary, contrary to law and unsustainable.



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For Petitioner : Mr.R.Karthikeyan

For Respondents : M/s.K.Vasanthamala
Government Advocate

ORDER

In this Writ Petition, the petitioner has challenged the impugned Order dated 27.08.2024 passed by the 2nd respondent.

2. By the impugned order, the demand proposed in the Show Cause Notice in DRC-01 dated 18.05.2023 has been confirmed.

3. The learned counsel for the petitioner would submit that identical proceedings were initiated by the Central Authority, and by an Order dated 15.07.2024, the proceedings were dropped. The Learned Government Advocate for the respondents also confirms the same.

4. The Learned Government Advocate would however submit that the matter may be remitted back to the 2nd respondent to pass appropriate orders in this connection.



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WEB COPY 5. Recording the submission of the learned Government Advocate, the matter is remitted back to the 2nd respondent to pass a fresh order, taking note of the proceedings dated 15.07.2024, within a period of three months from the date of receipt of a copy of this order.

6. Accordingly, this Writ Petition stands disposed of. Consequently, connected miscellaneous petition is closed. No costs.

27.11.2025

raja

Neutral Citation : Yes / No

To

1. The Assistant Commissioner (ST),
Amaidakarai Assessment Circle, Chennai-II
No.1, PAPJM Building Annex,
3rd Floor, Greams Road,
Chennai – 600006.
2. The Commercial Tax Officer (ST)
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C.SARAVANAN, J.

raja

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