



W.P.Nos.12851, 12854 & 12856 of 2023

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED : 05.11.2025**

CORAM

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

**W.P.Nos.12851, 12854 & 12856 of 2023**

**and**

**W.M.P. Nos.12654, 12656, 12658, 12659, 12664 & 12665 of 2025**

Sri Raja Steels  
55, Sankari Road  
Tiruchengode – 637211  
Namakkal  
Tamil Nadu

... Petitioner in all W.Ps

Vs

Deputy State Tax Officer-2,  
Tiruchengode (Town) Circle,  
100/13 SSD ROAD  
Pavadi Sengundhar Arakattalai Building  
Tiruchengode – 637 211

... Respondent in all W.Ps

**Prayer in W.P.No.12851 of 2023:** Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the Respondent herein in impugned order in GSTIN:33ABQFS3384N1ZF/2019-20 dated 30.11.2022 passed by the respondent for the F.Y.2019-20 and quash the same.

**Prayer in W.P.No.12854 of 2023:** Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of



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the Respondent herein in impugned order in GSTIN:33ABQFS3384N1ZF/2020-21 dated 30.11.2022 passed by the respondent for the F.Y.2020-21 and quash the same.

**Prayer in W.P.No.12856 of 2023:** Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari, call for the records of the Respondent herein in impugned order in GSTIN:33ABQFS3384N1ZF/2021-22 dated 30.11.2022 passed by the respondent for the F.Y.2021-22 and quash the same.

For Petitioner : Ms.G.Vardini Karthik  
(in all W.Ps)

For Respondents : Mr.C.Harsha Raj  
Special Government Pleader  
(in all W.Ps)

### **COMMON ORDER**

These writ petitions are being disposed of, after hearing the learned counsel for the petitioner and the learned Special Government Pleader for the respondents.

2. In these writ petitions, the petitioner has challenged the impugned orders dated 30.11.2022 passed for the tax periods 2019-20 to 2021-22.

3. The impugned orders were preceded by notices in DRC-01, to which the petitioner did not respond, and thus suffered the impugned



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orders.

4. It is noticed that the impugned orders are all dated 30.11.2022, and these writ petitions have been filed almost immediately on 21.04.2023, within the period prescribed under Section 107 of the respective GST enactments.

5. It is further noticed that the petitioner had filed appeals before the Appellate Authority beyond the normal period prescribed for filing an appeal under Section 107 of the respective GST enactments but within the condonable period of limitation.

6. The facts on record indicate that the petitioner has already pre-deposited 10% of the disputed tax.

7. Considering the same, the following orders are passed:

(1) The impugned orders dated 30.11.2022 (in all the writ petitions) are set aside and the cases are remanded



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back to the respondent to pass fresh orders.

(2) Simultaneously, the petitioner shall take steps to withdraw the appeals filed in respect of the impugned orders.

(3) In case the petitioner produces proof of having withdrawn the appeals and intimates the same to the respondent within a period of thirty (30) days from the date of receipt of a copy of this order, the respondent shall pass fresh orders on merits, after providing an opportunity to the petitioner.

8. These writ petitions stand disposed of with the aforesaid observations. However, there shall be no order as to costs. Consequently, connected miscellaneous petitions are closed.

**05.11.2025**

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Index: Yes/ No

Internet : Yes/No

Speaking order/Non-Speaking order

Neutral Citation Case:Yes/No



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**C. SARAVANAN, J.**

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**05.11.2025**