

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2025

CORAM

THE HONOURABLE MR JUSTICE KRISHNAN RAMASAMY

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WP NO. 24761, 24772, 24768 & 24763 of 2024

AND WMP NO. 27095, 27097, 27104 & 27110 OF 2024

M/s Ddm And Co.

Represented By Its Authorised Signatory Mr K.M. Dhayalan
Having Office At 22 1st Floor Baggiyathamal Nagar, Padi,
Tiruvallur, Tamil Nadu 600050

Petitioner(s)

Vs

The Assistant Commissioner (st) (fac)
Padi Assessment Circle, Chennai. and another

Respondent(s)

For Petitioner(s):

Mr.B.Francis Xavier

For Respondent(s):

Mr.C.Harsha Raj, Spl. Govt. Pleader (taxes)

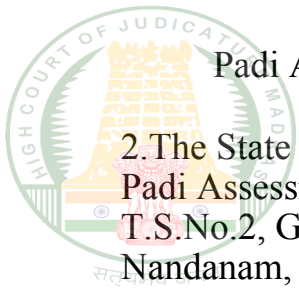
ORDER

Today, this matter has been listed under the caption “For Being Mentioned”.

2. Due to inadvertent error, the details of the respondents in W.P.Nos.24768, 24772 & 24763 of 2024 were wrongly mentioned. Further, in the common prayer portion of the said order, the details of the impugned notice, which was challenged in W.P.No.24772 of 2024, has not been reflected and hence, the said error has to be rectified.

3. Accordingly, the details of the following respondents shall be incorporated in the respective portions of cause title in the aforesaid order:

“1.The Assistant Commissioner (st) (fac)



Padi Assessment Circle, Chennai.



2. The State Tax Officer,
Padi Assessment Circle,
T.S.No.2, Government Farm Village,
Nandanam, Chennai 600 035.

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3. The Assistant Commissioner (st)
Padi Assessment Circle,

The Integrated Building For Commercial Tax
And Registration Department South Tower

Nandanam Chennai 600 035 ...respondents in W.P.Nos.24768 & 24772 of
2024

1. The Assistant Commissioner (st) (fac)
Padi Assessment Circle, Chennai.

2. The State Tax Officer,
Padi Assessment Circle,
T.S.No.2, Government Farm Village
Nandanam, Chennai 600 035. ...respondents in W.P.No.24763 of
2024

4. Further, the common prayer of the aforesaid order shall be read
as follows:

Writ Petition filed under Article 226 of the Constitution of
India praying to issue a Writ of Certiorari, calling for the
records relating to the Order in Form GST DRC-07
reference No. ZD330723125391P dated 28.07.2023,
ZD330823185697T dated 31.08.2023 &
ZD3310231633114 dated 26.10.2023 passed by the 2nd
Respondent and **notice for attachment of property in
Form GST DRC-16 Ref.No.33AAFPD1341N1Z1/2023-
24 dated 20.06.2024** and quash the same.

5. With regard to the remaining portion of the order, there is no need for any modification.



6. The Registry is directed to make necessary corrections in terms of the Order a
issue a fresh order copy.



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22-07-2025

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To

1. The Assistant Commissioner (st) (fac)
Padi Assessment Circle, Chennai.

2. The Assistant Commissioner (st)
Padi Assessment Circle, The Integrated Building For Commercial Tax And
Registration Department South Tower Nandanam Chennai 600 035