



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-10-2025

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP Nos.35047 & 35053 of 2025

&

WMP Nos.39209, 39210, 39211, 39221, 39222 & 39224 of 2025

1. M/S.Mrudaan Medical Technologies,
Rep by its Authorised Signatory,
Mr. G.Venkateswaran,
No.3/154, Rajaji Nagar Main Road,
Madipakkam, Kancheepuram,
Chennai 600 091.

Petitioner(s) in both wps.

Vs

1. The Deputy State Tax Officer,
Madipakkam Assessment Circle,
Room No.253,
Integrated Commercial Taxes
Buildings,
Government Farm Village,
Nandanam, Chennai- 035.

2.The Deputy Commissioner (ST) (Full
Additional Charge),
Tambaram Zone, Chennai 600 006



Respondent(s) in both wps.

PRAYER

These Writ Petitions have been filed seeking for issuance of a certiorari, to call for the records of the first respondent in show cause notice FORM GST DRC-01 dated 22.05.2024 & 24.05.2024 respectively and the consequential Order in GSTIN 33AHJPP36091ZF/2019-20 dated 24.08.2024 along with summary of the order in DRC-07 dated 23.08.2024 and the order of rectification passed in Form DRC -08 dated 08.01.2025 respectively, with detailed order dated 09.01.2025, quash the same as illegal, arbitrary, unjust and barred by limitation.

For Petitioner(s)(in Mr.G.Aniesh
both wps):

For Respondent(s)(in Mr.T.N.C.Kaushik, AGP
both wps):

ORDER

By this common order, both the writ petitions have been disposed of.

2.In these writ petitions, the petitioner has challenged the impugned orders dated 23.08.2024 and 24.08.2024, which have preceded notice in DRC-01 dated 22.05.2024 & 24.05.2024 respectively and the applications filed for rectification of the order dated 08.01.2025, in respect of which, a detailed order was passed on 09.01.2025.



3.The learned Additional Government Pleader appearing for the respondents fairly concedes that there is duplication and therefore, these cases can be remitted back to the respondents to pass a detailed order.

4.Recording the above submission, the impugned orders are quashed. It is for the respondents to pass a consolidated detailed order covered by respective impugned orders.

5.Accordingly, these writ petitions stands disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

29-10-2025

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Index:Yes/No

Neutral Citation:Yes/No



To
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C.SARAVANAN, J.
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