

W.P.No.37278 of 2025

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**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 26.09.2025

CORAM :

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

W.P.No.37278 of 2025

and

W.M.P.No.41709 of 2025

M/s.JCK Mines,  
Represented by its Partner  
K.Boopalan

... Petitioner

Vs.

The Assistant Commissioner of GST  
and Central Excise,  
Villupuram Division,  
Chennai Outer Commissionerate,  
Old TE Building, BSNL Campus,  
Hospital Road, Villupuram – 605 602.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein vide SCN No.03/2025-AC dated 23<sup>rd</sup> June, 2025 issued along with the summary of the SCN in GST DRC 01 No.ZD330625242268C dated 24<sup>th</sup> June, 2025 for the Assessment Years between April 2020 and March 2023 and quash the same.

For Petitioner : Ms.S.Vishnupriya



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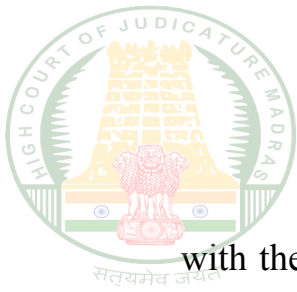
For Respondent : Mr.R.P.Pragadish  
Special Government Pleader  
and Mr.J.Harikrishnan  
Junior Panel Counsel  
**ORDER**

Mr.R.P.Pragadish, learned Special Government Pleader and Mr.J.Harikrishnan, learned Junior Panel Counsel takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Special Government Pleader for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Show Cause Notice No.03/2025-AC dated 23.06.2025. It appears the larger issue is now pending before the Hon'ble Supreme Court vide SLP(C) No.37326 of 2017 which is said to be disposed of in due course of time.

4. Since the decision of the Hon'ble Supreme Court in SLP(C) No.37326 of 2017 will have a bearing on the Assessment Order to be passed pursuant to the impugned Show Cause Notice dated 23.06.2025, issued along



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with the summary of the SCN in GST DRC-01 dated 24.06.2025, this Court is inclined to dispose of this Writ Petition by directing the Respondent to keep all the show cause proceedings in abeyance and to await for the decision of the Hon'ble Supreme Court in the aforestated case.

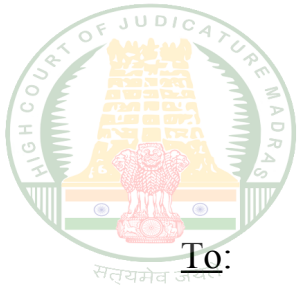
5. However, the Petitioner shall deposit 10% of the disputed tax as has been proposed to be demanded in the impugned Show Cause Notice dated 23.06.2025, within a period of thirty days from the date of receipt of a copy of this order.

6. This Writ Petition stands disposed of with the above observation.  
No costs. Connected Writ Miscellaneous Petition is closed.

**26.09.2025**

Neutral Citation : Yes / No

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To:

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The Assistant Commissioner of GST  
and Central Excise,  
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Old TE Building, BSNL Campus,  
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**C.SARAVANAN, J.**

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