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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39639 and 39645of 2025
and
W.M.P.Nos.44530, 44531, 44537 and 44539 of 2025

Tvl. Sri Gayathri Metal
Rep. by its proprietor Mr.Harish Kumar,
68, Laxmi Garden,
Athipalayam Road,
Near CRI Pump,
Coimbatore, Tamil Nadu 641049 .. Petitioner in both W.P.'s

Vs.

The Assistant Commissioner ST
Annur Assessment Circle,
Coimbatore ... Respondents in both W.P.'s

Prayer in W.P.No. 39639 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Impugned Assessment Order in Ref. No. ZD330525023660R dated 05.05.2025 under Section 74 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2023-24 from the files of the respondent herein and quash the same.

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Prayer in W.P.No. 39645 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the call for the records of the Impugned Assessment Order in Ref. No. ZD3307252692548 dated 24.07.2025 under Section 73 of the CGST/TNGST Act, 2017 and uploaded the same along with the summary of order in DRC07 for the Financial Year 2021-22, from the files of the respondent herein, and quash the same.

For Petitioner : M/s.Aparna Nandakumar
(In both W.Ps)

For Respondents : Mr.V.Prashanth Kiran
Government Advocate
(In both W.Ps)

COMMON ORDER

By this common order, both these writ petitions are being disposed of at the time of admission.

2. In these writ petitions, the petitioners have challenged the respective assessment orders passed for the tax period 2023-2024 and 2021-2022 by orders dated 05.05.2025 and 24-07-2025.

3. The impugned orders have preceded by a show-cause notice in GST DRC-01 dated 07-12-2024 and 22-05-2025 respectively. The petitioner has

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not responded to the aforesaid notices and thus, suffered the respective assessment orders dated 05.05.2025 and 24-07-2025.

4. As far as the demand that has been confirmed by the impugned order dated 05.05.2025 is concerned, a sum of Rs. 16,36,339/- has been recovered on 01.09.2025. As far as the demand covered by impugned order dated 24.07.2025 is concerned, no amount has been recovered.

5. Following the consistent view taken by this Court under similar circumstances, these two writ petitions are disposed of with the following directions:-

i) The Petitioner shall file a reply to the respective notices in GST DRC-01 dated 07-12-2024 and 22-05-2025 together with requisite documents to substantiate the case by treating the respective impugned orders dated 05.05.2025 and 24-07-2025 as an addendum to the respective Show Cause Notice dated 07-12-2024 and 22-05-2025 within a period of 30 days from the date of receipt of a copy of this order.

ii)The petitioner shall also deposit 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order. In so far as order dated 24-07-2025 impugned in W.P.No. 39645 of 2025.

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6. Subject to the petitioner complying with the above stipulations, the respondent shall proceed to pass a fresh orders on merits and in accordance with law.

7. In case, the petitioner fails to comply with any of the above stipulations, the Respondent is at liberty to proceed against the Petitioner in accordance with law as if these Writ Petitions were dismissed *in limine* today.

8. Needless to state, before passing any final order, the petitioner shall be heard.

9. These Writ Petitions stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

23.10.2025

Neutral Citation : Yes / No
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To:

The Assistant Commissioner ST
Annur Assessment Circle, Coimbatore.

C.SARAVANAN, J.

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