



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 10.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.41985 of 2025

and

W.M.P.No.47029 of 2025

Process Drive India Private Limited
Rep by its Director,
Mr.Shivalingam Saravanan
126/4A1 Hayath Nagar, Pachal Mitta
Tirupattur, Vellore Tamil Nadu 635601

...Petitioner

1. The State Tax Officer,
Tirupattur Assessment Circle,
No.66, Sama Nagar,
Tirupattur – 635 601

2.The Deputy Commissioner (GST Appeal)
Vellore Camp Office
Government Building, Fort Round,
No.4, Bharathiar Salai, Vellore 632 001

...Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order in Form GST-REG-06 dated 02.08.2024 having Reference No.ZD330824011595G passed by the 1st respondent for the F.Y. 2020-21 and quash the same and direct the 1st respondent to process petitioner refund application on merits.



4. Since the petitioner has an alternative remedy, liberty is given to the petitioner to file a statutory appeal before the appellate authority within 30 days from the date of receipt of a copy of this order. In case such an appeal is filed within such time, the appellate authority shall consider and dispose of the case on merits and in accordance with law.

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

10.11.2025

Neutral Citation
gv



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C.SARAVANAN.J

gv

To

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No.66, Sama Nagar,
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