



W.P.No.45130 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.45130 of 2025

and

W.M.P.Nos.50279 and 50281 of 2025

Interventional Cardiology Foundation of India,
Represented by its authorized signatory M.Ravikumar,
No.41, Bishop Garden, R.A.Puram, Chennai – 600 028.

... Petitioner

Vs.

1. State Tax Officer (ST),
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
No.207, 2nd Floor, Nandanam, Chennai – 600035.
2. Deputy State Tax Officer – 1,
Alwarpet Assessment Circle,
Integrated Registration and Commercial Taxes Building,
No.251, 2nd Floor, Nandanam, Chennai – 600 035.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for records relating to the Impugned Order bearing No.ZD330824231613K dated 27.08.2024 along with its summary in GST DRC-07 passed by the first respondent and quash the same and thus render justice.



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For Petitioner : Mr.A.Prashanth

For Respondents : Mr.T.N.C. Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader, takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3. The matter came up for admission yesterday. There was a confusion as to whether the order dated 27.08.2024 passed by the Deputy Commissioner (Tax Officer) / 2nd respondent for the tax period 2019-2020 dropping the proceedings also covered the demand that was confirmed under the impugned order dated 27.08.2024 passed by the 1st respondent for the tax period 2019-2020 in DRC-07.



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4. *Prima facie*, it appears that there is an overlap in demand confirmed under the impugned order and demand dropped vide order dated 23.07.2024 of the Deputy Commissioner for the tax period 2017-2023.

5. Considering the same, the case is remitted back to the 1st respondent to pass an appropriate order on merits, taking note of the order passed by the 2nd respondent Deputy Commissioner (Tax Officer) on the same date, i.e., 27.08.2024.

6. This Writ Petition stands disposed of with the above observations.
No costs. Connected Writ Miscellaneous Petitions are closed.

28.11.2025

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To:

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