



WEB COPY



W.P.Nos.42967 and 42973 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42967 of 2025 and W.M.P.Nos.48085 and 48086 of 2025

and

W.P.No.42973 of 2025 and W.M.P.Nos.48097 and 48100 of 2025

G.Sakthi Vinodrajan

... Petitioner in both cases

Vs.

The Deputy Commissioner,
The Office of the Deputy Commissioner
of GST & Central Excise,
Purasawalkkam Division,
1st Floor, Chennai North Commissionerate,
Newry Tower, No.2054, 1-Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai – 600 040.

... Respondent

Prayer in 42967 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 pertaining to the exparte impugned order passed by the respondent against the petitioner's firm on 10.11.2023 vide



W.P.Nos.42967 and 42973 of 2025

GSTIN:33AAHFH9429F1ZC for the Assessment Year 2017-2018 in
C.No.GEXCOM/SCN/GST/3022/2023-CGST-DIV-PUR-COMMRTE-
Chennai (N) DIN-20231159TK0000712087 order in Original No.112/2023
and quash the same as illegal, arbitrary and against the principles of natural
justice.

Prayer in 42973 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 pertaining to the exparte impugned order passed by the respondent
against the petitioner's firm vide GSTIN-33AAHFH9429F1ZC for the
assessment year from 2017-2018 (From July 2017 to March 2018) to 2018
vide-C.No.GEXCOM/ADJN/MISC/358/2022-CGST-DIV-PUR-
COMMRTE-CHENNAI(N) ORDER-IN-ORIGINAL No.52/2023 on
15.03.2023 and quash the same as illegal, arbitrary and against the principles
of natural justice.

For Petitioner : Mr.K.M.Malarmannan in both cases

For Respondent : Mr.R.P.Pragadish,
Senior Standing Counsel in both cases

COMMON ORDER



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In these writ petitions, the Petitioner has challenged the respective impugned orders dated 15.03.2023 and 10.11.2023 on the ground of duplication.

2. The learned counsel for the Petitioner submits that an earlier order in Original No. 52 of 2023 dated 15.03.2023 was passed by the Respondent and despite this, the same Respondent has again passed another order in Original No. 112 of 2023 dated 10.11.2023.

3. The learned counsel for the Respondent, who appears through video conferencing, submits that there appears to be duplication and a typographical error. It is therefore submitted that the matter may be remitted back to the Respondent to pass a fresh order in place of the respective impugned orders, with liberty to the Respondent to issue a fresh notice to the petitioner.

4. Recording the above submissions made by the learned counsel



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for the Respondent, the impugned orders are quashed, and the cases are remitted back to the Respondent to pass fresh order on merits.

5. The Writ Petitions are disposed of with the above liberty.

No costs. Connected W.M.Ps. are closed.

03.12.2025

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Neutral Citations: Yes/No

To:

The Deputy Commissioner,
The Office of the Deputy Commissioner
of GST & Central Excise,
Purasawalkkam Division,
1st Floor, Chennai North Commissionerate,
Newry Tower, No.2054, 1-Block,
II Avenue, 12th Main Road,
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C.SARAVANAN, J.

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