



W.P.No.42845 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42845 of 2025

and

W.M.P.Nos.47905 & 47906 of 2025

A.R.Blue Metals

Represented by its Proprietor

A.Rajadattan

Eyyil Village

Melmalaiyanur Taluk

Villupuram District 604 204.

... Petitioner

Vs.

The Deputy State Tax Officer

Gingee Assessment Circle

Gingee

Villupuram District.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the entire records relating to the order dated 16.07.2025 made in GSTIN:33AEGPR6005J1ZJ / 2021- 2022 on



W.P.No.42845 of 2025

the file of the respondent herein and quash the same.

WEB COPY

For Petitioner : Mr.C.Munusamy

For Respondent : Mr.V.Prashanth Kiran
Government Advocate



W.P.No.42845 of 2025

WEB COPY

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate 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 Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 16.07.2025, thereby, the demand proposed in notice issued in DRC-01 dated 24.03.2025 have been confirmed. The challenge to the impugned order is based on the decision of the Hon'ble Supreme Court rendered in ***Mineral Area Development Authority & Anr. Vs. M/s. Steel Authority of India & Anr Etc. in Civil Appeal Nos.4056-4064 of 1999.***



W.P.No.42845 of 2025

4. Incidentally, the petitioner had also filed yet another Writ Petition in W.P.No.42816 of 2025 which came to be dismissed on 06.11.2025 by giving liberty to the petitioner to file an appeal before the Appellate Authority, within a period of thirty (30) days.

5. Since the facts are identical, this Writ Petition is also dismissed with liberty to file such an appeal along with condone delay application before the Appellate Authority, within a period of thirty (30) days from the date of receipt of a copy of this order. No costs. Consequently, connected Miscellaneous Petitions are closed.

07.11.2025

Index : Yes/No

Speaking order : Yes/No

Neutral Case Citation : Yes/No

dna

To:



W.P.No.42845 of 2025

The Deputy State Tax Officer
Gingee Assessment Circle
Gingee
Villupuram District.



WEB COPY



W.P.No.42845 of 2025

C.SARAVANAN, J.

dna

W.P.No.42845 of 2025

and

W.M.P.Nos.47905 & 47906 of 2025



WEB COPY



W.P.No.42845 of 2025

07.11.2025