



WEB COPY



W.P.No.43871 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.43871 of 2025

and

W.M.P.Nos.48981 and 48982 of 2025

Tvl. Mectron Controls and Panels Private Limited,
(Represented by its Director, Mr.Hemachandran),
No.8, Elangovadigal Street, Postal Audit Colony,
Saligramam, Chennai, Tamil Nadu – 600 093.

... Petitioner

Vs.

The Assistant Commissioner (ST),
Saligramam Assessment Circle,
Room No.307, 3rd Floor, Mylapore Taluk Office Building,
Greenways Road, Chennai – 600 028.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records on the files of the respondent herein in his proceeding in FORM GST DRC-07 with Reference No.:ZD330824300347L dated 30.08.2024 issued along with detailed order in GSTIN/33AAJCM1284G1ZK/2019-2020, dated 30.08.2024 for the tax period APR 2019 – MAR 2020 and quash the same.



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For Petitioner : Mr.B.Syed Abdul Wakeel
For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Government Advocate, who takes notice on behalf of the Respondent.

2. Heard the learned counsel appearing for the petitioner and learned Government Advocate appearing for the respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order dated 30.08.2024 passed under Section 73 of the GST Act. However, the petitioner has already opted to settle the dispute under Section 128A of the respective GST enactment by availing the benefit of waiver as well as the benefit extended under Circular No.6 of 2025 dated 30.01.2025, in the light of the statutory intervention under Sections 165 and 166 of the Finance (No.2) Act, 2024 (15 of 2024) dated 16.08.2024, with effect from 27.09.2024 *vide* S.O.4253 (E), with retrospective effect from 01.07.2017.



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4. In view of the above, this writ petition stands closed. However, the petitioner is granted liberty to approach this Court in case the petitioner is unable to secure the relief contemplated under Section 128A of the TNGST Act in respect of the subject matter of the Writ Petition in W.P.No.43872 of 2025. No costs. Connected Writ Miscellaneous Petitions are closed.

17.11.2025

Index : Yes/No

Neutral Citation : Yes/No

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To:

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