



W.P.No.44270 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44270 of 2025

and

W.M.P.Nos. 49386 & 49387 of 2025

M/s Elbrit Life Sciences Private Limited,
represented by its Director K.S.Prakash,
No.22/1 Perundurai Road,
Sudha Multispeciality Hospital Opposite,
Erode Collectorate, Erode – 638 011.

Petitioner

...

Versus

The Assistant Commissioner (ST),
(Inspection), Erode Division,
Office of the Joint Commissioner (ST),
(Intelligence), Erode.

Respondent

...

Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN: 33AADCE5937C1ZY/2020-2021, quash the order dated 22.09.2025 passed therein.

For Petitioner : Mr.P.V.Sudakar



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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 22.09.2025. The impugned order was passed pursuant to the Show Cause Notice issued in Form GST DRC – 01 dated 20.06.2025. After several reminders and a personal hearing, which was last held on 11.09.2025, the petitioner filed a reply on 17.09.2025, and thereafter a detailed order running to 36 pages was passed.



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4. The learned counsel for the petitioner submits that almost identical issues had arisen for the assessment years 2018-2019 to 2024-2025, and for those assessment years, the cases have been remitted back by a common order passed today (ie.,17.11.2025) in W.P.Nos.44254, 44257, 44259 & 44266 of 2025, wherein identical matters were remitted back to the respondent. The learned counsel further submits that the petitioner is now willing to deposit an additional 5% of the disputed tax in cash, over and above the amount to be pre-deposited at the time of filing an appeal before the Respondent against the impugned order.

5. On the other hand, the learned Government Advocate for the respondent submits that the impugned order is a detailed and reasoned order and that there is no merit or scope for interference under Article 226 of the Constitution of India.

6. Considering the submissions made by the learned counsel for the petitioner and the learned Government Advocate for the respondent, and also taking into account the fact that the petitioner has already responded to the Show Cause Notice, and that the impugned order is a detailed one, this Court finds no ground to interfere with the impugned order.



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7. Therefore, the writ petition is dismissed, with liberty to the petitioner to file a statutory appeal under Section 107 of the respective GST enactments. No costs. Connected Writ Miscellaneous Petitions are closed.

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Index : Yes/No

Neutral Citation : Yes/No

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To:

The Assistant Commissioner (ST),
(Inspection), Erode Division,
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C.SARAVANAN, J.

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