



W.P.No.46519 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.46519 of 2025

and

W.M.P.Nos.51892 and 51895 of 2025

Tvl.Vijay Aqua Pipes (P) Ltd.,
Rep.by its authorized person,
No.1, First Link Street,
Raghavan Colony, Jafferkhanpet,
Chennai – 600 083.

... Petitioner

Vs.

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Saidapet Assessment Circle,
Chennai – 600 015.

... Respondent

Prayer: 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 impugned order passed by the respondent in Order No.GSTIN:33AABCV055BNIZ5/2017-18 dated on 28.12.2023, and the consequential recovery notice vide its Order in GSTIN/33AABC0558NIZ5/2025-2026, dated on 13.10.2025 issued under Section 79(1)(c) in Form DRC-13 and to quash the same.

For Petitioner : M/s.S.Prathibaa
For Respondent : Mrs.K.Vasanthamala,
Government Advocate



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3. According to the petitioner, the petitioner has also complied with the tax demand confirmed in the earlier proceedings as the credit remained unutilized in the ledger. However, this is not reflected in the order dated 10.04.2024 of this Court passed in the first round of litigation in W.P.No.9613 of 2024. Therefore, there is no scope for entertaining this writ petition, as the present challenge is barred in law by the principle of *res judicata*.

4. Accordingly, this Writ petition is liable to be dismissed. However, liberty is granted to the petitioner to file an appropriate application for rectification or clarification of the aforesaid order if so advised.

5. This Writ Petition is dismissed with the above liberty. No costs. Consequently, connected W.M.Ps are closed.

01.12.2025

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Neutral Citation : Yes / No

To:

The Assistant Commissioner (ST)
Office of the Assistant Commissioner,
Saidapet Assessment Circle, Chennai – 600 015.



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C.SARAVANAN, J.

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