



WEB COPY



W.P.NoNos.45354 and 45358 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 25.03.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.Nos.45354 and 45358 of 2025

and

W.M.P.Nos.50520, 50522, 50525 and 50528 of 2025

Tvl.Angel Starch and Food Private Limited,
Represented by its Director,
Nandha BR

... Petitioner in both WPs

Vs.

The Deputy Commissioner (ST)(GST) (Appeal),
Integrated New Commercial Taxes Building,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
Erode-638 002.

... Respondent in both WPs

Prayer in WP.No.45354 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 relating to the impugned proceedings passed by the Respondent in the Order vide GST AP:213/2023 dated 07.11.2025 in GSTIN No.33AAICA3758NIZB along with consequential proceedings of summary of the demand after issue of order by the Appellate Authority, issued in Form GST APL-04 Order No.ZD331125122535T dated 07.11.2025 for the Tax Period 2017-2018 to quash the same.



W.P.NoNos.45354 and 45358 of 2025

Prayer in WP.No.45358 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 relating to the impugned proceedings passed by the Respondent in the Order vide GST AP:215/2023 dated 07.11.2025 in GSTIN No.33AAICA3758NIZB along with consequential proceedings of summary of the demand after issue of order by the Appellate Authority, issued in Form GST APL-04 Order No.ZD3311251227200 dated 07.11.2025 for the Tax Period 2019-2020 to quash the same.

For Petitioner : Mrs.R.Hemalatha
(in both WPs)

For Respondents : Mrs.P.Selvi
(in both WPs : Government Advocate

COMMON ORDER

The learned counsel for the Respondent confirms that the petitioner has complied with the order dated 20.11.2025 as modified by an order dated 11.02.2026.

2. List the matter after weeks in the List-II. Respondent to file counter if any by then.

25.03.2026

Vv



W.P.NoNos.45354 and 45358 of 2025

To:

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The Deputy Commissioner (ST)(GST) (Appeal),
Integrated New Commercial Taxes Building,
3rd Floor, S.F.No.400/1, 7, 8, 46 Pudur B Village,
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C.SARAVANAN, J.

Vv

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