



WEB COPY

WP Nos.3741, 3746 & 3750 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP Nos.3741, 3746 & 3750 of 2026
and W.M.P. Nos.4161, 4165, 4168, 4169, 4171 & 4172 of 2026**

Tvl Altek Beissel Needles Ltd,
Represented by the Managing Director,
Mr. S. Ganesh,
3/27, Vandalur Road, Kelambakkam,
Kancheepuram, Tamil Nadu- 603103.

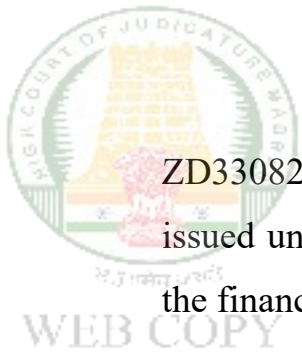
..Petitioner in all W.Ps.

Vs

1. State Tax Officer
Office of the Joint Commissioner (ST),
Group -VIII, Chengalpattu Intelligence
Division
No 870/2A, 1st Floor,
Kancheepuram High road,
thimmavaram, Chengalpattu,
Tamil Nadu 603 101.
2. The Assistant Commissioner (ST)
Kelambakkam Assessment Circle, 1st Floor,
Room No. 46, Greenways Road, RA Puram,
Mylapore Taluk Office building, Chennai. 28
3. Deputy Commissioner (GST Appeals I)
No. 1, PAPJM Building Annex, Third Floor,
Greaves Road, Chennai-06.

..Respondents in all W.Ps.

PRAYER in W.P.No.3741/2026- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in impugned notice in DRC-01 dated 01.08.2025 bearing reference no.



ZD330825014178F along with summary of show cause notice dated 01.08.2025 issued under section 74 of the CGST Act on the file of the 1st Respondent for the financial year 2021-2022, and quash the same.

PRAYER in W.P.No.3746/2026- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in impugned notice in DRC-01 dated 01.08.2025 bearing reference no. ZD330825014112X along with the detailed summary of show cause notice dated 01.08.2025 issued under section 74 of the CGST Act on the file of the 1st Respondent for the financial year 2020-2021, and quash the same.

PRAYER in W.P.No.3750/2026- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in impugned notice in DRC-01 dated 01.08.2025 bearing reference no. ZD330825014056N along with the detailed summary of show cause notice dated 01.08.2025 issued under section 74 of the CGST Act on the file of the 1st Respondent for the financial year 2019-2020, and quash the same.

(In all Petitions)

For Petitioner(s): Mr.A.R.Ramanathan
for M/s.Gunjan Prabhakaran

For Respondent(s): Mr.V.Prashanth Kiran,
Government Advocate

COMMON ORDER

By this common order, all the three Writ Petitions are being disposed of.



2.In these Writ Petitions, the Petitioner has challenged the respective Show Cause Notices in DRC-01 all dated 01.08.2025 issued for the tax period 2021-2022, 2020-2021 and 2019-2020 respectively.

3.Since there is no scope for passing any order interfering with the notices issued to the Petitioner under Section 74 of the respective GST Enactment, it is for the Petitioner to file appropriate reply to the aforesaid notices and participate in the adjudicatory mechanism under the respective Acts and Rules made thereunder.

4.Therefore, these Writ Petitions are liable to be dismissed with liberty to the Petitioner to file appropriate reply. All the issues are left open to the Petitioner to be canvassed in the reply to the impugned Show Cause Notices.

5.Accordingly, these Writ Petitions are dismissed. No costs. Consequently, connected Miscellaneous Petitions are closed.

04-02-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
GSA



C.SARAVANAN J.

GSA

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To

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