



WEB COPY

WP No. 5869 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5869 of 2026

and

W.M.P.Nos.6382 and 6383 of 2026

Tvl.Sri Balaji Iron Traders,
Rep by its Propreitor
Mr.Kuppusamy Palanisamy,
No.1-7a, Annaiappan Street, Nallampalayam road,
Ganapathy Post,
Coimbaotre -641 006.

..Petitioner(s)

Vs

The Assistant Commissioner(ST),
Thudiyalur Circle,
Coimbatore -641 018.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of Respondent vide the impugned order in Ref No.ZD3301230974895 dated 27.01.2023 and quash the same.

For Petitioner(s): Mr.Vaidya Shanker D

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate



ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 27.01.2023 passed by the Respondent for the Tax Period 2018-2019, whereby, proposal in Show Cause Notice in Form GST DRC - 01 dated 17.11.2022 has been confirmed in the absence of a reply.

4. The challenge to the impugned order on the ground that earlier Assessment order has been passed in the very same issue for the very same Tax Period by the very same Officer on 25.03.2022, pursuant to a Show Cause Notice in Form GST DRC – 01 dated 30.11.2021.

5. The learned Government Advocate for the Respondent has also confirmed the same.



6. It is noticed that there is overlap between the demand that has been confirmed in the impugned order and the demand that has been confirmed in the aforesaid Assessment Order.

7. Considering the above, the impugned order is quashed and the case is remitted back to the Respondent to pass a fresh order on merits in the light of the order dated 25.03.2022.

8. Needless to state, before passing any final order, the Petitioner shall be heard.

9. In view of the above, this Writ Petition stands disposed of with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

24-02-2026

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

The Assistant Commissioner(ST),
Thudiyalur Circle,
Coimbatore -641 018.



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C.SARAVANAN, J.

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