



WEB COPY

WP No. 8097 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8097 of 2026

and

W.M.P.No.8757 and 8759 of 2026

M/s.M.R.Metals
Rep by its Proprietor
Sheik Sulaiman Sheik Dhawood

..Petitioner(s)

Vs

Assistant Commissioner(ST),
Office of Assistant Commissioner,
Alandur, South-III, Chennai South,
Tamil Nadu.

..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 relating to the impugned proceedings passed by the Respondent in the order vide GSTIN: 33BACPS5946Q1ZZ / 2021-2022, dated 15.12.2025 along with the consequential order under section 73 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref. No. ZD331225221285S dated 15.12.2025 for the financial year 2021-2022 to quash the same.

For Petitioner(s): M/s.R. Hemalatha

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



ORDER

Mr.V.Prashanth Kiran, 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 learned counsel for the Petitioner seeks liberty to withdraw the Writ Petition with a view to pursue the alternate remedy by way of a Statutory appeal before the Appellate Commissioner.

4. Recording the same, the Petitioner shall be granted liberty to file an appeal before the Appellate Commissioner within a period of thirty days from the date of receipt of a copy of this order.

5. In case the Petitioner files such an appeal, the Appellate Authority shall consider and disposed of the same on merits in accordance with law without further reference to limitation on its own turn.



6. This Writ Petition is dismissed with the above liberty. No costs.

Consequently, connected Writ Miscellaneous Petitions are closed.

27-02-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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To

The Assistant Commissioner(ST),
Office of Assistant Commissioner,
Alandur, South-III, Chennai South,
Tamil nadu.



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C.SARAVANAN, J.

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