



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.03.2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.Nos.10933 and 10938 of 2026

and

W.M.P.Nos.11870, 11871 and 11874 of 2026

Tvl. K. Rajagopalan and Co Engineering
Contractors,
(Represented by its Partner D.Selvamani)
No.6/6, East Main Road, Metturdam Po,
Salem – 636401.

..Petitioner in both W.Ps

Vs

The Assistant Commissioner (ST)
Mettur Assessment Circle,
Salem.

..Respondent in both W.Ps

Prayer in both W.Ps: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to dispense with the production of the original of the impugned proceeding in FROM GST DRC-07 with Reference No. ZD331225278021T dated 17.12.2025 and ZD331225276753A dated 17.12.2025 in connection with GSTIN: 33AABFK7733P1ZZ / 2022 -23 and GSTIN: 33AABFK7733P1ZZ / 2023-24 dated 17.12.2025 issued by the respondent, in lieu of a clean xerox copy thereof.



For Petitioner(s) in both : Mr.N.Chandirasekar
W.Ps

For Respondent(s) in : Mr.T.N.C.Kaushik,
both W.Ps Additional Government Pleader

COMMON ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader takes notice for the Respondent.

2. These Writ Petitions are being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Additional Government Pleader for the Respondent.

3. The Petitioner is before this Court against the impugned order dated 17.12.2025. The limitation for filing the appeal against the impugned order would have expired on 16.03.2026. As such, the Petitioner ought to have filed an appeal in time or an application to condone the delay under Section 107 of the respective GST enactments.

4.If the Petitioner has a case on merits, it is for the Petitioner to agitate the same before the Appellate Authority.



5. Therefore, there are no reasons to interfere with the Impugned order, since the Impugned Order does not suffer from any procedural irregularity nor violation of Principles of Natural Justice or perversity.

6. In view of the above, these Writ Petitions are liable to be dismissed. However, liberty is granted to the Petitioner to file an appeal before the Appellate Authority.

7. These Writ Petitions stand dismissed with the above liberty. No costs. Consequently, connected Writ Miscellaneous Petitions stand closed.

26.03.2026

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

The Assistant Commissioner (ST)
Mettur Assessment Circle,
Salem.



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W.P.Nos.10933 and 10938 of 2



C.SARAVANAN, J.

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and
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26.03.2026