



WEB COPY

W.P.No. 10943 of 2



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.No. 10943 of 2026

and

W.M.P.Nos.11878 and 11879 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: 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-01 with Reference No. ZD3312254678363 in connection with GSTIN: 33AABFK7733P1ZZ / 2024-25 dated 31.12.2025 issued by the respondent, in lieu of a clean xerox copy thereof.

For Petitioner(s): Mr.N.Chandirasekar

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



ORDER

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

3. The case of the Petitioner is that the Petitioner has been issued with the Show Cause Notice dated 31.12.2025 on the ground that the supplier of the Petitioner does not exist.

4. The learned counsel for the Petitioner submits that the supplier is indeed in existence and this Court had indeed recorded the same in W.P.No.34738 of 2025 vide its Order dated 21.01.2026.

5. It is the further case of the Petitioner that the said decision of this Court in W.P.No.34738 of 2025 ordered on 21.01.2026 is in favour of the Petitioner and that it is for the Petitioner to take advantage of the same, as such there is no scope for interfering with the impugned Show Cause Notice dated 31.12.2025 issued by the Respondent. Therefore, this Writ Petition is liable to be dismissed.



6. Since the Petitioner has already replied, the Respondent shall pass an appropriate order on merits and in accordance with law.

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7. Needless to state, the Respondent shall be governed by the Order dated 21.01.2026 passed in W.P.No.34738 of 2025.

8. This Writ Petition stands dismissed with the above observations. No costs. Consequently, connected Writ Miscellaneous Petitions are 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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C.SARAVANAN, J.

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