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W.P.Nos.11701, 11715, 20380 & 20383 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.02.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.11701, 11715, 20380 & 20383 of 2025

and

W.M.P.Nos.13246, 13258, 22970 & 22976 of 2025

W.P.Nos.11701 & 11715 of 2025

M/s.KMC Aluminium Pvt Ltd.,
C-13, SIPCOT Industrial Park
Irungattukottai, Sriperumbudur
Kancheepuram 602 105
Rep.by its Authorised Signatory.

... Petitioner in both W.P.Nos.

Vs.

The State Tax Officer
Group-I, Intelligence – I
Office of the Joint Commissioner (ST)
Chennai Intelligence – I, No.1, PAPJM Buildings
Greams Road, Thousand Lights
Chennai 600 006.

... Respondents in both W.P.Nos.

W.P.Nos.20380 & 20383/2025

M/s. KMC Aluminium Pvt Ltd.,
C-13, SIPCOT Industrial Park
Irungattukottai, Sriperumbudur
Kancheepuram 602 105
Rep.by its Authorised Signatory.

... Petitioner in both W.P.Nos.



W.P.Nos.11701, 11715, 20380 & 20383 of 2025

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Vs.

1.The Assistant Commissioner (ST)
Broadway Assessment Circle
No.32 Integrated Commercial Taxes Office Complex
Room No.304, 3rd Floor, Elephant Gate Bridge Road
Vepery, Chennai 600 003.

2.The State Tax Officer
Group-I, Intelligence – I
Office of the Joint Commissioner (ST)
Chennai Intelligence – I, No.1, PAPJM Buildings
Greams Road, Thousand Lights
Chennai 600 006.

... Respondents in both W.P.Nos.

Prayer in W.P.No.11701/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records culminating in impugned Order Ref.No.ZD330325118914I in GSTIN/33AACCK5123H1ZX dated 17.03.2025 passed by the Respondent and quash the same and consequently direct the Respondent reconsider the objection with documents filed by the Petitioner.

Prayer in W.P.No.11715/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records culminating in impugned Order GSTIN/33AACCK5123H1ZX/2020-21 dated 29.11.2024 passed by the Respondent and quash the same and consequently direct the Respondent to reconsider the objection with documents filed by the petitioner.



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Prayer in W.P.No.20380/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating in impugned Order in ARN:AD331124103099J in GSTIN:33AACCK5123H1ZX/2020-21 dated 21.02.2025 passed by the 1st Respondent and quash the same and consequently direct the Respondent to give an opportunity of Personal hearing to the Petitioner for submitting relevant documents.

Prayer in W.P.No.20383/2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records culminating in impugned Order in ARN:AD3311240762379 in GSTIN:33AACCK5123H1ZX/2020-21 dated 27.02.2025 passed by the Respondent and quash the same and consequently direct the 1st Respondent to give an opportunity of Personal hearing to the Petitioner for submitting relevant documents.

For Petitioner in
all W.P.Nos. : Mr.A.D.Deepak Kumara
for M/s.Sanskar Samdaria

For Respondents
in all W.P.Nos. : Mr.V.Prashanth Kiran
Government Advocate



W.P.Nos.11701, 11715, 20380 & 20383 of 2025

COMMON ORDER

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In these Writ Petitions, the petitioner has challenged the following impugned orders passed for the same tax period i.e., 2020-2021:

W.P.Nos.	Date of impugned orders	Nature of the impugned orders
W.P.No.11701/2025	17.03.2025	Rectification Order
W.P.No.11715/2025	29.11.2024	Assessment Order
W.P.No.20380/2025	21.02.2025	Assessment Order
W.P.No.20383/2025	27.02.2025	Assessment Order

2. In W.P.No.11715 of 2025, the petitioner has challenged the impugned Assessment Order dated 29.11.2024. Aggrieved the aforesaid Assessment Order dated 29.11.2024, the petitioner has filed an application for rectification on 25.02.2025, which came to be rejected by the Rectification rejection order dated 17.03.2025 which have been challenged in W.P.No.11701 of 2025.

3. The case of the petitioner is that the demand confirmed by the aforesaid order dated 29.11.2024 impugned in W.P.No.11715 of 2025 has been once again partly confirmed by the Assessment Orders dated 21.02.2025 and 27.02.2025 impugned in respective Writ Petitions in W.P.No.20380 of



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2025 and W.P.No.20383 of 2025. Thus, it is submitted that these orders are arbitrary and therefore, liable to be interfered with.

4. The learned counsel for the respondent submits that the orders have been passed by different Authorities namely, the Jurisdictional Assessing Officer and Officers from the Intelligence Wing and hence, submits that appropriate orders may be passed.

5. I have considered the submissions made by the learned counsel for the petitioner and the learned counsel for the respondents.

6. Considering the fact that the demand covered by the respective impugned orders in these Writ Petitions pertains to the same assessment year and that the orders have been passed by two different Authorities exercising original Jurisdiction therefore to balance the interest of both parties, namely, the Assessee and the Revenue, the cases are remitted back to the Jurisdictional Assessing Officer to pass a fresh consolidated order in view of the Assessment orders dated 29.11.2024, 21.02.2025 & 27.02.2025 impugned in W.P.Nos.11715, 20380 & 20383 of 2025 respectively.



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7. W.P.Nos.11715, 20380 & 20383 of 2025 stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

8. In view of the above, no further orders are required to be passed in W.P.No.11701 of 2025 and the same stands dismissed. No costs. Connected Writ Miscellaneous Petitions are closed.

05.02.2026

Index : Yes/No

Neutral Citation : Yes/No

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To:

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C.SARAVANAN, J.

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