IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P. Nos.19897 & 19898 of 2025
and
W.M.P. Nos.22446, 22447, 22449 and 22451 of 2025

M/s.Nadesh Trade Impex Private Ltd.,
Rep. By its Director Mr.Sanjay Kumar Sharma,
No.64, Perambur Barracks Road, Ground Floor, Barracks Arcade, Off No.8,
Purasaiwalkam, Chennai-600 007. ..Petitioner in both cases

Vs

1. The State Tax Officer,
   Commercial Taxes Department,
   Office of The Commissioner(ST),
   Choolai Assessment Circle,
   No.10, II Floor, Palaniappa Maligai,
   Greams Road, Chennai-600 006.
2. The Assistant Commissioner of GST,
   Headquarters Preventive Unit,
   Office of Principal Commissioner of GST and Central Excise, Chennai
   North, Nungambakkam, Chennai-600 034. ..Respondent in both cases

PRAYER IN WP.No.19897 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the 1st Respondent relating to the Order under Section 73 of the TNGST Act, 2017 for the FY 2017-2018 vide reference no.ZD331223267285I dated 29.12.2023 and quash the same.

PRAYER IN WP.No.19898 of 2025: Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari calling for the records of the 1st Respondent relating to the Order under Section 73 of the TNGST Act, 2017 for the FY 2018-2019 vide reference no.ZD330324047970I dated 09.03.2024 and quash the same.

For Petitioner(s) in both cases:Mr.Akhil Akbar Ali

For Respondent(s) in both cases: Mr.TNC.Kaushik
Additional Government Pleader

COMMON ORDER

These cases are listed under the caption, 'for being mentioned' at the instance of the learned counsel for the Petitioner.

2. The learned counsel for the Petitioner has now filed a memo stating that no undertaking was given at that time when the orders were passed on 12.02.2026.

3. The consent was recorded while passing the order in the open Court, and the said concession recorded is sought to be resiled.

4. The request of the Petitioner appears to be an after thought and should not be encouraged and cannot be entertained, and is liable to be rejected in view of the Decision of the Hon'ble Supreme Court in **Assistant Commissioner (CT) LTU, Kakinada and others** Vs. **Glaxo Smith Kline Consumer Health Care Limited**, 2020 SCC Online SC 440.

5. Even otherwise, the petitioner is not entitled to any discretionary relief under Article 226 of the Constitution of India.

6. Therefore, the order passed in these Writ Petitions do not require any modification.

07.04.2026

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

gv

C. SARAVANAN J.

gv

To:
1. The State Tax Officer,
   Commercial Taxes Department,
   Office of The Commissioner(ST),
   Choolai Assessment Circle,
   No.10, II Floor, Palaniappa Maligai,
   Greams Road, Chennai-600 006.
2. The Assistant Commissioner of GST,
   Headquarters Preventive Unit,
   Office of Principal Commissioner of GST and
   Central Excise, Chennai North, Nungambakkam,
   Chennai-600 034.

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