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W.P.No.20443 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.20443 of 2025
and
W.M.P.Nos.23060 & 23061 of 2025

Tvl. Subham Trading Company
(Represented by its Proprietor, Shri Subham Goenka)
No. 20/43, Sembudoss Street,
Mannady, Chennai – 600001.

... Petitioner

Vs.

The Deputy State Tax Officer-II
Harbour Assessment Circle,
No.32, Integrated Commercial Taxes Building,
3rd Floor, Elephant Gate Bridge Road,
Chennai – 600003.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned order bearing reference number ZD3304242061208 dated 26.04.2024 passed by the Respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice.



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For Petitioner : Mr.G.Natarajan

For Respondent : Mr.C.Harsha Raj
Special Government Pleader

ORDER

The petitioner is before this Court against the impugned Order dated 26.04.2024 passed by the respondent, whereby the Respondent / State tax Authority confirmed the demand / proposal in DRC-01 dated 26.12.2023 issued for the financial year 2018-2019.

2. It is an admitted position that the petitioner was assessed by the State Authority. However, the Central Authority had previously issued Show Cause Notice No.111/2022-GST dated 30.09.2022, which culminated in Order-in-Original No.58/2025 Ch.N (JC)(GST) dated 30.01.2025, confirming the demand.

3. Part of the demand confirmed by the impugned order was also confirmed by the Central Authority by the aforesaid Order-in-Original No.58/2025 Ch.N (JC)(GST), dated 30.01.2025.



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4. The petitioner successfully assailed the aforesaid order before the Appellate Authority. By Order-in-Appeal No.67/2025 (CTA-1) dated 17.04.2025, the Appellate Authority allowed the petitioner's appeal (Appeal No.18/2025(CTA-1)(CN) dated 03.03.2025) against the Order-in-Original No.58/2025 Ch.N (JC)(GST) dated 30.01.2025 passed by the Additional Commissioner of GST and Central Excise, Chennai North Commissionerate.

5. Since the petitioner has now succeeded on the very same issue before the Appellate Authority by the aforesaid Order-in-Appeal No.67/2025 (CTA-1) dated 17.04.2025, the impugned Order dated 26.04.2024 is no longer sustainable in light of the respective GST Acts and in light of the latest decision of the Hon'ble Supreme Court in *Armour Security (India) Ltd. v. Commissioner, CGST, Delhi, dated 14.08.2025*.

6. Accordingly, the impugned order is quashed and the writ petition stands allowed. Consequently, connected miscellaneous petitions are closed.
No costs.

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Neutral Citation : Yes / No



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To

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C.SARAVANAN, J.

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