IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21550 and 21553 of 2026
and
W.M.P. Nos.23325, 23327, 23330 and 23332 of 2026

Crescent Metals
Rep. by its Authorized Signatory,
Abdul Samad
No.18/3B, Menambedu Road,
Ambattur Industrial Estate Road,
Chennai 600 098.

..Petitioner in both WPs

Vs

The Assistant Commissioner (ST),
Korattur Assessment Circle,
No. 330, 3rd Floor,
Integrated Commercial Taxes and Registration Department (Ssouth tower),
Nandanam, Chennai 35.

..Respondent in both WPs

WP No. 21550 of 2026: Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling for the records relating to the impugned order in Form GST DRC-07 bearing Reference No. ZD331125383376C, dated 21.11.2025 passed by the Respondent under Section 73 of the TNGST / CGST Act, 2017, and quash the same and consequently direct the Respondent to reconsider the matter afresh, after affording a fair and reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all relevant supporting documents.

WP No. 21553 of 2026: Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling for the records relating to the impugned order in Form GST DRC-07 bearing Reference No. ZD3310252246740 / FY 2023-2024, dated 23.10.2025, passed by the Respondent under Section 74 of the TNGST Act, 2017, and quash the same, inasmuch as the issuance of dual orders on the very same issue is illegal and unsustainable, and consequently direct the Respondent to reconsider the matter afresh, after affording reasonable opportunity of hearing to the Petitioner and permitting the Petitioner to submit all relevant supporting documents.

For Petitioner:	Mr.Suresh T in both WPs
For Respondent:	Ms.G.Dhana Madhri, Government Counsel (Tax) in both WPs

COMMON ORDER

In these writ petitions, orders dated 21.11.2025 and 23.10.2025 are assailed.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

3. Learned counsel for the petitioner submits that an aggregate sum of more than Rs.9 lakhs under the order impugned in W.P. No.21553 of 2026 was recovered pursuant to the impugned order. This aspect is required to be verified. As regards W.P. No.21550 of 2026, learned counsel submits that the petitioner agrees to remit 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. Subject to verifying and confirming that about Rs.9 lakhs was recovered under the order impugned in W.P. No.21553 of 2026 and subject to remittance of 25% of the disputed tax demand, as agreed to, under the order impugned in W.P. No.21550 of 2026, within two months from the date of receipt of a copy of this order, impugned orders are set aside and these matters are remanded for re-consideration. After providing reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of confirmation or remittance of 25% of the disputed tax demand.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

17.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The Assistant Commissioner (ST),
Korattur Assessment Circle,
No. 330, 3rd Floor,
Integrated Commercial Taxes and Registration
Department (Ssouth tower),
Nandanam, Chennai 35.

SENTHILKUMAR RAMAMOORTHY J.

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WP Nos. 21550 and 21553 of 2026

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