



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos.22090, 22095 & 22100 of 2026

AND

WMP Nos.23983, 23985, 23989, 23990, 23994 & 23995 of 2026

M/s.Sevvel Blue Metals

Represented by its Proprietor Chinnasamy

Yuvarani,

SF. No.459,1,2,3 Sivanmalai Village,

Kangayam,

Tiruppur 638701.

..Petitioner in all W.Ps.

Vs

The Assistant Commissioner (ST)

Office of the Assistant Commissioner,

Palladam-2 Assessment circle,

Tiruppur.

..Respondent in all W.Ps.

PRAYER in W.P.No.22090/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of Respondent in Impugned Order in wrong GSTIN 33AHZPY7762R1ZP/2020-2021 dated 18.03.2026 along with consequential order in Form GST DRC-07 bearing a Ref No: ZD3303261616397 dated 18.03.2026 for the tax Period 2020-2021 and quash the same as arbitrary, against the principles of natural justice.

PRAYER in W.P.No.22095/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of Respondent in the Impugned Order under the wrong GSTIN 33AHZPY7762R1ZP/2021-2022 dated 18.03.2026 along with



consequential order in Form GST DRC-07 bearing Ref No ZD330326162127L dated 18.03.2026 for the tax Period 2021- 2022 and quash the same as arbitrary, against the principles of natural justice.

PRAYER in W.P.No.22100/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of Respondent in the Impugned Order under the wrong GSTIN 33AHZPY7762R1ZP/2022-2023 dated 18.03.2026 along with consequential order in Form GST DRC-07 bearing a Ref No ZD3303261624994 dated 18.03.2026 for the tax Period April 2022-March 2023 and quash the same as arbitrary, against the principles of natural justice.

(In all W.Ps.)

For Petitioner(s):

Mr.S.Kannan

For Respondent(s):

Ms.G.Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Orders dated 18.03.2026 are assailed in these writ petitions on the ground of alleged breach of principles of natural justice.

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

3. On instructions, learned counsel for the petitioner agrees to pay 10% of the disputed tax demand as a condition for remand in all Writ Petitions. An



endorsement to that effect is made on the bundle.

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4. Subject to the condition that the petitioner remits 10% of the disputed tax demand in all Writ Petitions, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned orders are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of remittance of 10% 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.

19-06-2026

Index: No
Speaking order
Neutral Citation: No

GSA



SENTHILKUMAR RAMAMOORTHY J.

GSA

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To

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Office of the Assistant Commissioner,
Palladam-2 Assessment circle,
Tiruppur.

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