



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 22440 of 2026
and W.M.P.Nos.24356 & 24357 of 2026**

M/s.Pristine Needle Industry
Represented by its Proprietor
K.K. Dhakshinamoorthy,
No.243/3, S.F. No.198/4,
Dharapuram to Gobi Main Road,
Unity Nagar, Kolappalur,
Erode 638456.

..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
Gobichettipalayam Assessment Circle,
Erode
2. The Appellate Deputy Commissioner (CT)
(GST) Tiruppur.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of 1st Respondent in the Impugned Order in GSTIN33AALFP3708P1ZT/2020 - 2021 dated 26.02.2025 along with consequential order in form DRC-07 bearing a Ref No ZD330225264524K dated 26.02.2025 for the Period April 2020-March -2021 and quash the same as arbitrary, against the principles of natural justice.



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For Petitioner(s):

M/s.S.Kannan
Vignesh Kumar K

For Respondent(s):

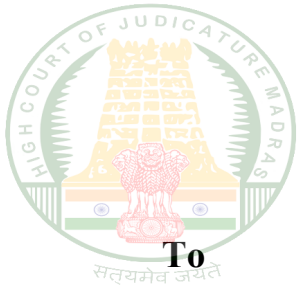
Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

The petitioner had approached this Court earlier by filing W.P.No.568 of 2026 challenging an order in original and an appellate order. Said writ petition was disposed of on 09.01.2026 by remitting the matter to the appellate authority subject to remittance of 40% of the disputed tax demand. Asserting that the pre-deposit could not be made on account of financial constraints, the petitioner has filed a fresh writ petition challenging the same order in original. This approach cannot be countenanced. Therefore, this writ petition is dismissed by leaving it open to the petitioner to apply for extension of time. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

23-06-2026

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

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Gobichettipalayam Assessment Circle,
Erode
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SENTHILKUMAR RAMAMOORTHY, J.

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