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W.P.Nos..38725, 38731 and 38736 of 2024

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 22.01.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.38725 of 2024 and W.M.P.Nos.41932 & 41933 of 2024  
and  
W.P.No.38731 of 2024 and W.M.P.Nos.41939 & 41940 of 2024  
and  
W.P.No.38736 of 2024 and W.M.P.Nos.41943 & 41944 of 2024

Sri Srinivasa Traders,  
Represented by its Proprietor  
Mr.G.Sivakumar, 155, Melpatti Road,  
Santhapet, Gudiyatham,  
Vellore 632 602.

... Petitioner in all cases

Vs.

1. Deputy State Tax Officer  
Gudiyatham (West) Assessmnet Circle,  
Railway Station Road,  
Parasarampatti Village,  
Gudiyatham – 635 803.

2. Deputy Commercial Tax Officer  
Gudiyatham (West),  
Gudiyatham, Vellore District.

3. The State of Tamil Nadu,  
Represented by its Secretary to Government,  
Commercial Taxes & Religious Endowment Department,  
Fort St.George,  
Chennai – 600 005.

... Respondents in all cases



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Prayer in W.P.No.38725 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records which culminated in Order dated 16.03.2024 for the Tax period 2017-18 and 2018-19 passed by the 1<sup>st</sup> Respondent and all actions taken pursuant thereto and quash the same and consequently pass an Order forbearing the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> Respondents from initiating any proceedings under the CGST Act, 2017, TNGST Act, 2017 and the IGST Act, 2017 in respect of the subject matter covered under the Show Cause Notice No.08/2023/HPU dated 31.03.2023 issued by the Principal Commissioner of GST and Central Excise, Chennai Outer Commissionerate.

Prayer in W.P.No.38731 of 2024:- Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records which culminated in Order dated 22.03.2024 for the Tax period 2021-22 passed by the 1<sup>st</sup> Respondent and all actions taken pursuant thereto and quash the same and consequently pass an Order forbearing the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> Respondents from initiating any proceedings under the CGST Act, 2017, TNGST Act, 2017 and the IGST Act, 2017 in respect of the subject matter covered under the Show Cause Notice No.08/2023/HPU dated 31.03.2023 issued by the Principal Commissioner of GST and Central Excise, Chennai Outer Commissionerate.

For Petitioner : Mr.P.V.Balasubramaniam,  
Senior Counsel in all cases  
For Respondents : Mr.C.Harsharaj,  
Special Government Pleader  
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## **COMMON ORDER**

By this common order, all these writ petitions are being disposed of.

2. The petitioner has challenged the impugned assessment orders in DRC-07 passed for the tax periods 2017-2018-2019-2020 and 2021-2022 on the ground that the Central Authority had already passed an order and therefore, the said authority was prohibited from passing a fresh order on the same issue in terms of Section 6(2)(b) of the respective GST Enactments.

3. The issue is no longer res integra, in view of the decision of the Hon'ble Supreme Court in **M/s.Armour Security (India) Limited Vs.Commissioner, CGST, Delhi East Commissionerate and Another (2025) 145 GSTR 385.**



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4. Under these circumstances, the impugned orders are quashed and the matter is remitted back to the 1<sup>st</sup> respondent to re-examine the issue and pass a fresh order on merits in accordance with law, as expeditiously as possible within a period of three months from the date of receipt of a copy of this order.

5. These writ petitions are disposed of with the above observations.

No costs. Consequently, the connected W.M.Ps. are closed.

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**22.01.2026**

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Neutral Citations: Yes/No

To:

1. Deputy State Tax Officer  
Gudiyatham (West) Assessment Circle,  
Railway Station Road,  
Parasarampatti Village,  
Gudiyatham – 635 803.

2. Deputy Commercial Tax Officer  
Gudiyatham (West),  
Gudiyatham, Vellore District.



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3. The State of Tamil Nadu,  
Represented by its Secretary to Government,  
Commercial Taxes & Religious Endowment Department,  
Fort St.George,  
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**C.SARAVANAN, J.**

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