



W.P.Nos.38839, 38850, 38852 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.38839 of 2024 and W.M.P.Nos.42050 & 42051 of 2024
and
W.P.No.38850 of 2024 and W.M.P.Nos.42066 & 42067 of 2024
and
W.P.No.38852 of 2024 and W.M.P.Nos.42069 & 42071 of 2024

S.R.Steels

Rep.by its Proprietor Mr.R.Vijay Kumar,
SF No.48, Pernambut Road, 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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WEB C

Prayer in W.P.No.38839 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 21.03.2024 for the Tax period 2019-20 and 2020-21 passed by the 1st Respondent and all consequent actions taken pursuant thereto and quash the same and consequently pass an Order forbearing the 1st, 2nd, 3rd Respondents from initiating any proceedings under the CGST 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.38850 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 20.03.2024 bearing GSTIN 33BDRPV6216N1ZS/2018-19 for the Tax period 2018-19 passed by the 1st Respondent and all actions taken pursuant thereto and quash the same and consequently pass an Order forbearing the 1st, 2nd, 3rd 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.38852 of 2024: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to



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call for the records which culminated in Order dated 21.03.2024 for the Tax period 2018-19 and 2019-20 passed by the 1st Respondent and all consequent actions taken pursuant thereto and quash the same and consequently pass an Order forbearing the 1st, 2nd, 3rd 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 for M/s.BFS Legal in all cases
For Respondents : Mr.C.Harsharaj,
Special Government Pleader

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 2018-2019 to 2020-2021 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.



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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.**

4. Under these circumstances, the impugned orders are quashed and the matter is remitted back to the 1st 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.

22.01.2026

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Neutral Citations: Yes/No



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- To:
1. Deputy State Tax Officer
Gudiyatham (West) Assessment Circle,
Railway Station Road,
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Gudiyatham – 635 803.
 2. Deputy Commercial Tax Officer
Gudiyatham (West),
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C.SARAVANAN, J.

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