



WEB COPY



W.P.No.39080 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.39080 of 2025
and
W.M.P.Nos.43834 & 43836 of 2025

M/s.Exceed Engineers India Private Limited,
Rep by Ezhilan Selvaraj,
GSTIN No: 33EPTPM7935C1ZI
D126, NA, Sathangadu Iron and Steel Market,
Sathangadu Manali,
Chennai, Tamil Nadu, 600 068.

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC)
Manali Assessment Circle
Integrated New Commercial Taxes Building
Thiruvallur Division No.32
Elephant Gate Bridge Road
Vepary, Chennai – 600 003.

... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, directing the respondents Quash the impugned Show Cause Notices bearing reference GST/33AADCE3614J1ZX/18/2024 dated 06.08.2025 issued by the Respondent in respect of alleged arrears under the Goods and Services Tax



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Act, 2017, for the periods from July 2017 to March 2021, amounting to Rs. 3,29,42,008/-, and consequently to grant reasonable time to the Petitioner to submit a proper reply and to take all steps in accordance with law.

For Petitioner : No Appearance

For Respondent : Mr.C.Harsharaj
Special Government Pleader

ORDER

There is no representation for the petitioner.

2. In this writ petition, the petitioner has challenged the impugned recovery notice dated 06.08.2025, wherein the petitioner was called upon to discharge tax liabilities confirmed by the various orders referenced in the said notice.

3. It is noticed that the petitioner has not challenged the underlying orders based on which the impugned recovery notice was issued.

4. As such, there is no merit in the challenge to the impugned recovery notice dated 06.08.2025. Therefore, this writ petition is liable to be dismissed.



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6. This writ petition stands dismissed with the above liberty. Consequently, the connected miscellaneous petitions are closed. No costs.

19.02.2025

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST) (FAC)
Manali Assessment Circle
Integrated New Commercial Taxes Building
Thiruvallur Division No.32
Elephant Gate Bridge Road
Vepary, Chennai – 600 003.



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C.SARAVANAN, J.

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