



W.P.Nos.4562 of 2025, etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 28.07.2025

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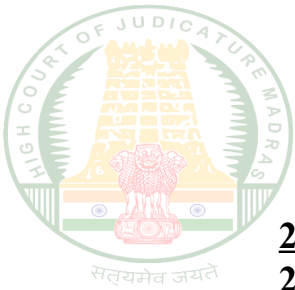
CORAM

THE HON'BLE Mr. JUSTICE KRISHNAN RAMASAMY

W.P.Nos.4562, 4565, 4673, 4765, 4833, 4835, 5018, 5100, 5164, 5550,
5692, 5698, 5702, 5726, 5729, 6389, 6438, 6563, 6699, 6571, 6693,
6705, 6722, 6863, 6983, 6984, 7296, 7299, 7301, 7305, 7307, 7528,
8218, 8222, 8462, 8467, 8575, 8578, 8881, 9221, 9225, 9512, 10141,
9516, 9518, 9535, 9542, 9557, 9622, 9545, 9872, 10092, 10094,
10170, 10234, 10345, 10634, 10950, 11064, 11082, 11095, 11117,
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12271, 12352, 12391, 12470, 12686, 12714, 13262, 13270, 13524,
13529, 13642, 13644, 13670, 13746, 13749, 13993, 14001, 14094,
14096, 14771, 14772, 14810, 14834, 15002, 15035, 15268, 15304,
15330, 15334, 15340, 15348, 16072, 16077, 16730, 16892, 16899,
16904, 16971, 16980, 17002, 19778, 19927, 19929, 20048, 20057,
20418, 20793, 20845, 20851, 21014, 21030, 21040, 21033, 22036,
22290, 22505, 22520, 22513, 24432, 24437, 24440, 24436, 24623,
24630, 24632, 24018, 15527, 25686, 25711, 25708, 25719,
26127 & 27138 of 2025

and

W.M.P.Nos.5080, 5086, 5174, 5352, 5350, 5353, 5354, 5568, 5665,
5743, 6127, 6278, 6279, 6287, 6293, 6309, 6311, 7033, 7077, 7224,
7231, 7340, 7359, 7382, 7556, 7717, 8129, 8122, 8125, 8133, 8135,
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11653, 11972, 12339, 12503, 12483, 12592, 12660, 13169, 13185,
13267, 13759, 13850, 13854, 13992, 14067, 14285, 14301, 14852,
14857, 15170, 15310,, 15357, 15438, 15756, 15845, 16670, 16715,
16739, 16902, 16947, 16949, 17239, 17296, 17326, 17331, 17339,
17347, 18190, 18202, 18203, 18956, 19173, 19267, 19295, 22212,
22478, 22477, 22609, 22619, 23027, 23464, 23539, 23749, 23772,



W.P.Nos.4562 of 2025, etc. batch

WEB COPY

23783, 23766, 22769, 25089, 25324, 25325, 25332, 25336, 27517,
27523, 27757, 27762, 27764, 27015, 27016, 27522, 27523, 17538,
17539, 17540, 28875, 28826, 28883, 28880, 28897, 28899, 10764,
10711, 10773, 29410, 29413, 18956, 22212,
30438 & 30439 of 2025

W.P.Nos.4562 & 4565 of 2025:

M/S.SKT Swamy Auto Agency
Represented by Its Proprietrix
Ms.ThangavelSelvarani
No.7 /3/4, AA Road, Near
Shanthi Theatre Salem 636001.

... Petitioner

Vs.

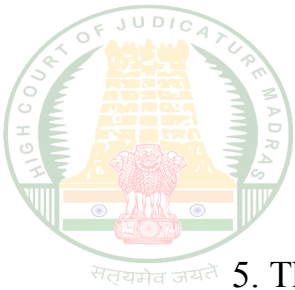
1. The Union of India
Rep by the secretary,
Department of Revenue, Ministry of finance,
No.137, North Block, New Delhi- 110 001.

2. The Goods and Services Tax Council,
Represented by its Secretary,
GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught palace,
New Delhi 110001.

3. Central Board of Indirect Taxes and Customs
Represented by its Chairman,
North Block, New Delhi 110001.

4. The State of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration Department Secretariat,
Fort St. George, Chennai 600009.

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W.P.Nos.4562 of 2025, etc. batch

5. The Deputy State Officer
Gugai Salem 1 Salem

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

calling for the records in the file of the 5th Respondent vide Impugned Order. GSTIN.33FZPPS0750G1Z4 /2019-20 dated 22.08.2024 along with DRC 07 in Ref No. ZD330824198508V dated 22.08.2024 issued by the 5th Respondent and quash the same as arbitrary and in violation of Principles of Natural Justice

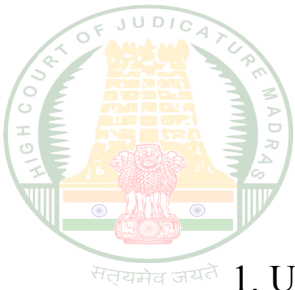
calling for the records in Notification No.56/2023-CT dated 28.12.2023 issued by the 3rd respondent and G.O.Ms.No.01/2024 dated 02.01.2024 issued by the 4th respondent and quash the same as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.4673 of 2025:

Tvl.G K Press Components
Rep. by its Proprietor Mr.
KRISHNAMOORTHY 37, Sri Rajeshwari
Nagar, Enathur, Kancheepuram 631561

... Petitioner

Vs.



W.P.Nos.4562 of 2025, etc. batch

WEB COPY

1. Union Of India

Rep. by The Secretary of Government of India,
Ministry of Finance New Delhi-110 001.

2. The Director

Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1 Sector 5,
Pushp Vihar New Delhi 110017

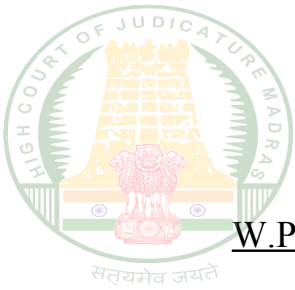
3. The Assistant Commissioner ST

Kancheepuram Assessment Circle.
C T Building, First Floor, Collectorate
Campus, Kancheepuram 631 501

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records pertaining to the impugned order passed by the 2nd respondent vide, K.No.UPO/E and U/Mudichur/Ko.Me.ve.R/A.No.83/2024 dated 27.8.2024 quash the same and consequently direct the respondents herein to provide a new electricity connection in respect of the petitioners premises bearing Door No.4/571A, Plot No.171 Tamilnadu Slum Clearance Board, (Phase I)6th street, Annai Indira Nagar, Srinivasa Nagar, Mudichur, Old Perungalathur, Chennai-600 063 without insisting for any NOC



W.P.Nos.4562 of 2025, etc. batch

W.P.No.4765 of 2025:

WEB COPY

Tyl M. S. Enterprises,
Rep By Its Propiretor, No.13/3, Appapillai
Street, Melvisharam, Arcot.

... Petitioner

Vs.

1. Union Of India,
Rep by Its Secretary Of Government Of India,
Ministry Of Finance, New Delhi 110001.

2. The State Of Tamil Nadu,
Rep. By Its Secretary,
Commercial Taxes Department, Tamil Nadu.

3. The Deputy State Tax Officer -i
Ct Building, Arni Main Road,
Tajpura, Arcot 632 521.

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of declaration, to declare Notification No.56 /2023 - Central Tax dated 28/12/2023 as ultra - vires the provisions of the CGST Act being incapable of being issued under Section 168 A of the CGST Act as it is being arbitrary and without authority of law.

W.P.No.4833 of 2025:

Ms Suresh
Suvetha Enterprises
228, Cauvery Street, Bhavani,

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W.P.Nos.4562 of 2025, etc. batch

Erode, Tamil Nadu 638 301
GSTIN 33APOPS2433J1ZN

WEB COPY

... Petitioner

Vs.

The Superintendent of GST and Central Excise
Gobichettipalayam Range Erode II Division
21-B /17 First Floor, modachur Road,
Opp. HDFC bank, Gobichettipalayam 638 476

...Respondents

Prayer:

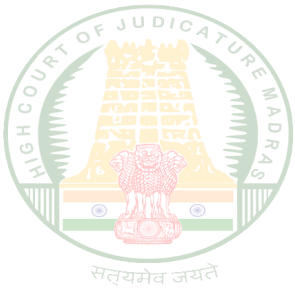
Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent in the Impugned Order-In-Original Sl. No.95/2024-GST (SUPDT), dated 23.08.2024 and the Summary of the Order vide Form GST DRC-07 in Ref. No. ZD330924029384B dated 04.09.2024 along with the Consequential Rectification Order-SL.No.59/2024-25 GST (SUPDT) dated 06.02.2025 for the tax period 2019-20 and quash the same

W.P.No.4835 of 2025:

Skew Infotech Private Limited
Rep. by its director- Balasubramanian Nataraj,
2/327, Vedapatti, Vedapatti Post,
Madathukulam Tk, Udumalpet,
Tiruppur, Tamil Nadu- 642203.
GSTIN 33AATCS4725L1ZT

... Petitioner

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W.P.Nos.4562 of 2025, etc. batch

Vs.

WEB COPY

1. The Union of India

Represented by the secretary
Department of Revenue
ministry of Finance
No 137 North Block
New Delhi 100 001

2. The Goods and Services Tax Council

GST Council Secretariat Represented by its Chairman
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught palace, New Delhi 110001

3. Central Board of Indirect Taxes and Customs

Represented by its Director CBIC North Block,
New Delhi - 110001

4. The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration Department Secretariat,
Fort St. George, Chennai - 600009

5. Principal Secretary

Commissioner of Commercial Taxes,
Commercial Taxes Department Ezhilgam,
Chepauk, Chennai 600005

6. The Assistant Commissioner ST

Office of the Assistant Commissioner,
Udumalpet (North) Circle, Udumalpet

...Respondents



W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in G.O Ms. No. 1 in the files of the Fourth Respondent and quashing the impugned notification dated 02.01.2024, as manifestly arbitrary, void, contrary to the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.5018 of 2025:

Tvl M.S.Enterprises
Rep by its Propiretor No. 13/3,
Appapillai Street, Melvisharam,
Arcot

... Petitioner

Vs.

1. Union of India
Rep by it Secretary of Government of India,
ministry of Finance, New Delhi- 110 001.

2. The State of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes Department, Tamil Nadu

3. The Deputy State Tax Officer I
CT Building, Arni Main Road,
Tajpura, Arcot-632521

...Respondents



W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent No. 3rd Order dated 20.08.2024 in GSTIN. 33BYZPG5375A1Z9/2019-20 and quash the same

W.P.No.5100 of 2025:

Tvl.LG Creations
Rep by Its Partner Manimaran
SF.No.590 And 597, Plot.No.C-04,
Block- A and B, First Floor,
SIDCO Industrial Estate-New,
Sri Nagar, Hosur, Krishnagiri
Tamil Nadu-635 109.

... Petitioner

Vs.

1. The Union Of India
Rep. By Its Director Department Of Revenue,
Ministry Of Finance, No.137, North Block,
New Delhi-110 001.

2. The State of Tamil Nadu
Rep by its Secretary To
Government Commercial Tax and registration department,
Secretariat Fort St. George Chennai-600 009

3. The Assistant Commissioner ST FAC
Hosur North I Assessment Circle Hosur

...Respondents



W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for Respondent No.3s Order dated 16.08.2024 (digitally signed on 17.08.2024) passed in GSTIN 33AAGFL0399H1ZA/2019-20 and quash the same

W.P.No.5164 of 2025:

TVL.LG Creations
Rep by Its Partner Manimaran
SF.No.590 And 597, Plot.No.C-04,
Block- A and B, First Floor,
SIDCO Industrial Estate-New,
Sri Nagar, Hosur, Krishnagiri,
Tamil Nadu- 635 109.

... Petitioner

Vs.

1. The Union of India
Represented by its Director
Department of Revenue,
Ministry of Finance, No.137,
North Block, New Delhi- 110 001.

2. The State of Tamil Nadu
Rep by its Secretary to Government ,
Commercial Taxes and Registration Department
Secretariat Fort St George chennai-09.

3. The Assistant Commissioner ST FAC
Hosur (North)- I Circle Assessment Circle,
Hosur

...Respondents

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W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, declaring the impugned Notification No. 56/2023 dated 28.12.2023, issued by the 1st respondent in exercise of powers under section 168A of the Tamil Nadu Goods and Services Tax Act 2017 as manifestly arbitrary, void, ultravires the provision of Section 168A of the Tamil Nadu Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.5550 of 2025:

Tvl Senthur Network
Rep. by its Proprietor- Kalaivani,
24/C, Kavin Nagar Chennimali Road,
Perundurai, Erode, Tamil Nadu-638052.

... Petitioner

Vs.

The Assistant Commissioner (st)
Commercial Taxes Department,
Perundurai Assessment Circle,
Station No.299, Bahvani Road,
Perundurai, Erode, Tamil Nadu-638 052.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide



W.P.Nos.4562 of 2025, etc. batch

GSTIN 33EDZPK3627M1ZT/ 2018-19 dated 29.04.2024 and summary order in FORM GST DRC 07 vide ref no. ZD330424239931G dated 29.04.2024 under section 73 along with the consequential proceeding of rejection order of application for rectification vide GSTIN 33EDZPK3627M1ZT/ 2018-19 dated 13.12.2024 and summary order vide ref no. ZD331224115705R dated 13.12.2024 to quash the same

W.P.Nos.5692, 5698 & 5702 of 2025:

M/s Vaikund Estates Private Limited
Represented by V. Jayakrishnan, Director
NO. 4, Ramakrishnapuram , Villivakkam ,
Chennai, Tamil Nadu, 600049

... Petitioner

Vs.

1. The Commercial Tax Officer
Villivakkam, North III Chennai North,
Tamil Nadu.

2. Union of India
(Rep. by the Secretary to Ministry of Finance),
Raj Path Marg, E Block,
Central Secretariat,
New Delhi - 110 011

3. State of Tamil Nadu
(Rep. by its Secretary),
Commercial Taxes Department,
Fort St. George,
Chennai - 600 009

...Respondents



W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC - 07 with Reference no. ZD330824232402Q dated
27.08.2024, for the tax period April 2019 - March 2020 directing the
Petitioner to pay a sum of Rs. 6,21,854.00/-towards tax, Rs.
5,57,796.00/- towards interest and Rs. 62186/- towards Penalty, totalling
to Rs. 12,41,836.00/-and quash the same

calling for the records on the files of the 3rd Respondent herein in
G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires
Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart
from being violative of Article 14, Article 246A and Article 265 of the
Constitution of India

calling for the records on the files of the 2nd Respondent herein in
Notification No.56/2023 -Central Tax dated 28.12.2023 and quash the
same as ultra vires Section 168A of the Central Goods and Service Tax
Act, 2017, apart from being violative of Article 14, Article 246A and
Article 265 of the Constitution of India

W.P.Nos.5726 & 5729 of 2025:

I Steel

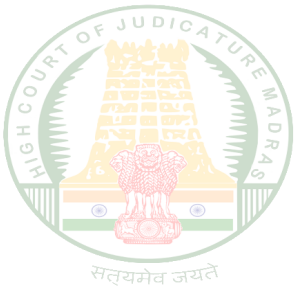
Rep by its proprietor H Mohamed Mohideen

Door NO. 4 /1A Hazarath Makkan

vellore- 632 004.

... Petitioner

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W.P.Nos.4562 of 2025, etc. batch

Vs.

WEB COPY

1. The Union of India

Represented by its Secretary Govt of India
Ministry of Finance,
No. 137, North Block,
New Delhi- 110 001.

2. The State of Tamil Nadu

Represented by its Secretary to
Government Commercial Taxes Department Secretariat,
Fort St. George, Chennai-09.

3. The Deputy State Tax Officer-2

Vellore (North) Vellore

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

to declare Notification No. 56/2023 dated 28.12.2023, issued by
the 1st respondent as ultra vires the provision of the CGST Act being
incapable of being issued under section 168A of the CGST Act as it is
being arbitrary and without authority of law

Calling for Respondent No.3 order dated 23.08.2024 with Ref
No.GSTIN 33ASSPM1463H1ZK/2019-20 and quash the same

W.P.No.6389 of 2025:

Recap Ventures Private Limited
Rep. By Its Managing Director
Mr. LALITHAMBA, Gb

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W.P.Nos.4562 of 2025, etc. batch

No 6, Ground, Triveni,
First Cross Road, Kasturba Nagar,
Adyar, Chennai, Tamil Nadu, 600020.

... Petitioner

Vs.

1. Union Of India
Rep By The Secretary Of Government Of India,
Ministry Of Finance, New Delhi-110 001

2. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1 Sector 5,
Pushp Vihar New Delhi 110017

3. The Assistant Commissioner ST
Adyar Assessment Circle. No.571,
Integrated Commercial Taxes and Registration
Department South Tower,
Room No.215, 2nd Floor, Nandanam,
Chennai 35

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of Notification No.56/2023-Central Tax dt.28.12.2023 issued by the 2nd respondent consequential culminating the Impugned Assessment Order dated 30.04.2024 issued by the 3rd respondent in GSTIN. No. 33AAHCR2749H2ZA/ 2018-19 and quash the same as arbitrary and ultra-virus



W.P.Nos.4562 of 2025, etc. batch

W.P.No.6438 of 2025:

WEB COPY

Yogiram Distributors Private Limited
No.8, A L C Complex Manjakuppam
Cuddalore Tamil Nadu-607001

... Petitioner

Vs.

State Tax Officer (ST)
Cuddalore Town Assessment Circle,
Cuddalore, Tamil nadu.

...Respondents

Prayer:

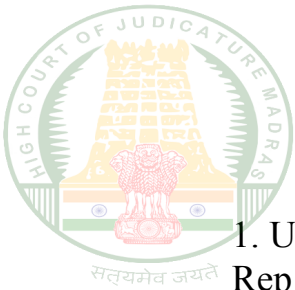
Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent culminating in the Impugned order passed in Form GST DRC 07 bearing Ref No. ZD330824169381A dated 20.08.2024 and quash the same

W.P.Nos.6563 & 6699 of 2025:

TVL. Shajan John Joseph
Proprietor of M/s. Shajan John Jospeh
Security Agency 1, 10/69-A,
Vellanoor Main Road, Vellanoor,
Tiruvallur 600 062

... Petitioner

Vs.



W.P.Nos.4562 of 2025, etc. batch

1. Union Of India

Rep by its Secretary, Department of Revenue,
Ministry of Finance, North Block, New Delhi.

2. Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi 110 001

3. The Assistant Commissioner
Thirumullaivoyal Assessment Circle,
Room No.115, 1st floor, Integrated
Commercial Taxes Buildings,
32 Elephant Gate Bridge Road,
Chennai-03.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order dated
16.07.2024 issued in reference no. ZD330724199912Z by the 3rd
respondent for the assessment year 2019-2020 and quash the same

call for the records pertaining to the impugned Notification No.
56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent
and quash the same

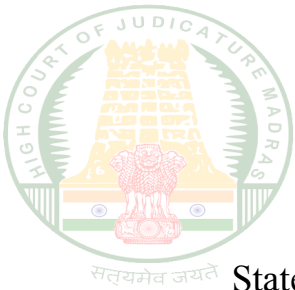
W.P.No.6571 of 2025:

Yogiram Distribut Private Limited
No 8 A L C Complex, Manjakuppam
Cuddalore Tamil Nadu-607 001

... Petitioner

Vs.

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W.P.Nos.4562 of 2025, etc. batch

WEB COPY

State Tax Officer (ST)
Cuddalore Town Assessment Circle,
Cuddalore Tamil Nadu.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the Respondent culminating in the Impugned order passed in Form GST DRC 07 bearing Ref No. ZD3308241085968 dated 13.08.2024 and quash the same

W.P.Nos.6693 & 6705 of 2025:

German Express Shipping Agency India Private Ltd
Represented by Its Authorised Signatory
M.Naresh Kumar,
Survey No.1179P, 1180,1182,
Container Freight Station,
Kondakarai Vallur Village
S.R.Palayam Post, Chennai,
Thiruvallur 600 120.

... Petitioner

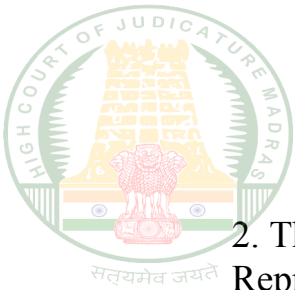
Vs.

1. The Union of India
Represented by the Secretary
Department of Revenue
Ministry of Finance
NO.137 North Block
New Delhi 110001

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W.P.Nos.4562 of 2025, etc. batch



WEB COPY

2. The Goods and Services Tax Council
Represented by its Secretary,
GST Council Secretariat,
5th Floor Tower II Jeevan Bharti Building,
Janpath Road, Connaught palace,
New Delhi 110001

3. Central Board of Indirect Taxes and Customs
Represented by its Chairman,
North Block, New Delhi 110001.

4. The State of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai 600009

5. The Assistant Commissioner ST FAC
Cholavarm Assessment Circle,
Room No.109, 1st Floor,
Integrated C.T.Buildings, Chennai.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records in GSTIN 33AABCG0117C1ZK/2017-18
bearing Reference No.ZD331223201991T along with DRC 07 dated
26.12.2023 issued by the Fifth Respondent and quash the same as
arbitrary, without jurisdiction and void

calling for the records in GSTIN 33AABCG0117C1ZK/2017-18
bearing Reference No.ZD3312232071921 along with DRC 07 dated

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W.P.Nos.4562 of 2025, etc. batch

26.12.2023 issued by the Fifth Respondent and quash the same as arbitrary, without jurisdiction and void

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W.P.No.6722 of 2025:

Friends Beverage Addiction
Represented by its Proprietor Jaidish Hariraj
103/9, David Towers,
Ashok Nagar Main Road,
Kodambakkam, Chennai 600 024

... Petitioner

Vs.

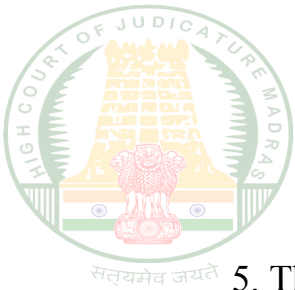
1. The Union of India
Represented by the Secretary
Department of Revenue Ministry of Finance
NO.137 North Block New Delhi 110001

2. The Goods and Services Tax Council
Represented by its Secretary,
GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught palace,
New Delhi 110001.

3. Central Board of Indirect Taxes and Customs
Represented by its Chairman,
North Block, New Delhi 110001

4. The State of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai 600009

20/142



W.P.Nos.4562 of 2025, etc. batch

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5. The Deputy State Tax Officer II
Kodambakkam Assessment Circle,
Commercial Taxes Department,
Greens Road, Chennai 600 006

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in GSTIN 33ATWPJ6627K1Z2/2019-20 bearing reference No.ZD3308243025 56G along with DRC-07 dated 31-08-2024 issued by the fifth respondent and quash the same as arbitrary, without jurisdiction and void

W.P.No.6863 of 2025:

S.Ramasamy
Proprietor Tvl Selvam Hardwares
2 10a Ganapathy Nagar
Vanagaram Main Road, Alapakkam,
Porur, Chennai 600116.

... Petitioner

Vs.

State Tax Officer
Porur Assessment Circle,
4/109 Integrated Goods And Service Taxes Building
1st Floor, Bangalore Highway Road,
Varadharajapuram, Nazarathpettai,
Chennai 600123.

...Respondents

21/142



W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the respondent Ref. No.ZD3308242031750 and quash the order dt.22.08.2024 passed therein

W.P.Nos.6983 & 6984 of 2025:

Tvl Vijay Agencies
Rep By Its Proprietor Mr G Vijaya Kapil,
77,Na Palkalai Nagar, Palavakkam,
Chennai-600 041

... Petitioner

Vs.

1. Union Of India
Rep By The Secretary Of Government Of India,
Ministry Of Finance New Delhi-110 001

2. The State of Tamil Nadu
Rep. by its Secretary, Commercial Taxes Department,
Tamil Nadu, Nandanam, chennai-600 035

3. The State Tax Officer ST FAC
Sholinganallur Assessment Circle Nandanam,
chennai-600 035

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration / Certiorari,

22/142



W.P.Nos.4562 of 2025, etc. batch

Declaration or any other appropriate Writ or order to declare Notification No. 5612023-Central Tax dated 28.12.2023 as ultra- vires the provisions of the CGST Act being incapable of being issued under section 1684. of the CGST Act as it is being arbitrary and without the authority of law

calling for Respondent No.3 Order dated 20.08.2024 with Ref. No. GSTIN. 33AMHPG66L9GIZ1120I9- 20 and quash the same

W.P.Nos.7296, 7299, 7301, 7305 & 7307 of 2025:

SHRI.R Rameshkumar
No. 40/12, Old Gst Road, Hanumanthaputheri,
Chengalpattu 603 001

... Petitioner

Vs.

1. The Union of India
Represented By The Secretary,
Department Of Revenue, Ministry Of Finance,
No.137 North Block, New Delhi 110001.

2. The Goods and Services Tax Council
Represented By Its Secretary, Gst Council Secretariat
5th Floor Tower Ii Jeevan Bharti Building Janpath Road,
Connaught Palace, New Delhi 110 001

3. The Central Board of Indirect Taxes and Customs
Represented By Its Director,
North Block, New Delhi 110 001

4. The State of Tamil Nadu
Represented By Its Secretary To Government

23/142



W.P.Nos.4562 of 2025, etc. batch

Commercial Taxes And Registration Department
Secretariat, Fort St. George, Chennai - 600 009

WEB COPY

5. The Deputy State Tax Officer 2
O/o. The Assistant Commissioner State Tax
Chengalpattu Assessment Circle No. 16a, 1st
Floor, 1st Main Road Anna Nagar,
Chengalpattu 603 001

...Respondents

Prayer:

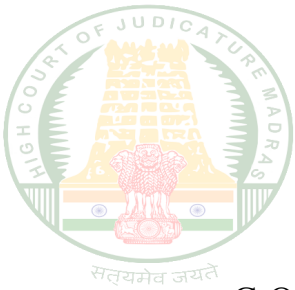
Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned DRC-07 order
dated 31.08.2024 bearing reference no. ZD330824308581H, passed by
the 5th Respondent and quash the same

call for the records pertaining to the impugned Notification No.
09/2023-Central Tax dated 31.03.2023 issued by the 3rd Respondent and
quash the same as it is manifestly arbitrary, void, contrary to the
provision of Section 168A of the Central Goods and Services Tax Act
2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of
India

call for the records pertaining to the impugned Notification No.
56/2023-CT dated 28.12.2023 issued by the 3rd Respondent and quash
the same as it is manifestly arbitrary, void, contrary to the provision of
Section 168A of the Central Goods and Services Tax Act 2017, and
violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

24/142



W.P.Nos.4562 of 2025, etc. batch

call for the records pertaining to the impugned Notification in G.O. Ms. No. 41/2023 dated 05.04.2023 issued by the 4th Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

call for the records pertaining to the impugned Notification in G.O. Ms. No. 1/2024 dated 02.01.2024 issued by the 4th Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.7528 of 2025:

Malliga Infrastructure
Sole Proprietor Amaran Palanisamy
No.4, Ramesh Nagar, 2nd Cross street,
West Tambaram, Kancheepuram,
Chennai 600 045

... Petitioner

Vs.

The Assistant Commissioner (ST) (FAC
Tambaram Assessment Circle,
Chengalpattu Tamil nadu

...Respondents

25/142



W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records in relation to impugned Order under section 73 dated 30.08.2024 in Ref No. ZD3308242990257 for tax period April 2019 to March 2020 passed by the Respondent and quash the same as illegal, arbitrary and in violation of principle of natural justice

W.P.Nos.8218 & 8222 of 2025:

Insoorya Express Cargo
Represented by its Partner, Mrs. Mala
No, 118/273, 2nd Floor,
Thambu Chetty Street, Chennai 600 001

... Petitioner

Vs.

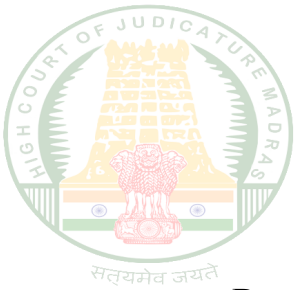
1. Union of India
Rep By Its Secretary
Department Of Revenue
Ministry Of Finance
North Block New Delhi

2. Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi - 110 001

3. The Assistant Commissioner (ST)
No.32 Integrated Commercial Taxes Office
Complex, Room No.304, 3rd Floor,
Elephant Gate Bridge Road, Vepery,
Chennai 600 003

...Respondents

26/142



W.P.Nos.4562 of 2025, etc. batch

WEB COPY

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order vide DRC 07
dated 23.08.2024 for the Financial Year 2019-2020 issued in reference
No.ZD330824209724D by the 3rd Respondent

call for the records pertaining to the impugned Notification No.
56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent

W.P.Nos.8462 & 8467 of 2025:

TvI R Selvaraj
Rep. by its Proprietor, 146/410,
K.K. Garden, Mullai Nagar,
Suramangalam, Salem 636 005

... Petitioner

Vs.

1. Union of Indian
Rep. By The Secretary Of
Government Of India, Ministry Of Finance
New Delhi-110 001.

2. The State of Tamii Nadu
Rep. by its Secretary,
Commercial Taxes Department, Tamil Nadu

3. The Assistant Commissioner ST
Suramangalam Assessment Circle, Salem

...Respondents

27/142



W.P.Nos.4562 of 2025, etc. batch

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,
calling for Respondent No.3s Order dated 09.08.2024 with Ref.
No. GST No 33AJCPS1246D1ZN/ 2019-20 and quash the same
to declare Notification No. 56/2023- Central Tax dated 28.12.2023
as ultra- vires the provisions of the CGST Act being incapable of being
issued under section 168A of the CGST Act as it is being arbitrary and
without the authority of law

W.P.Nos.8575 & 8578 of 2025:

Ferro Engineers
Rep by its Proprietor-
Krishnamoorthy Manikam,
T-248, Sidco Industrial Estate, Kattur,
Tiruvallur, Tamil Nadu, 600062.

... Petitioner

Vs.

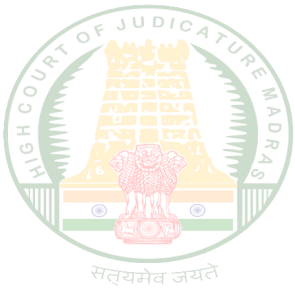
The State Tax Officer FAC
Office of the Commercial Tax Officer,
Porur Assessment Circle,
No.4/109, I Floor, Bangalore Highway Road,
Varadharajapuram, Nazaratpet, chennai- 123.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

28/142



W.P.Nos.4562 of 2025, etc. batch

calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN. 33AFTPK9710R1ZL/2019-2020 dated 22.08.2024 along with the consequential proceedings under section 73 in FORM GST DRC 07 vide ref. no. ZD330824202533P dated 22.08.2024 to quash the same

calling for the records relating to the impugned proceedings passed by the Respondent in the impugned order in GSTIN.33AFTPK9710R1ZL/2019-2020 dated 29.08.2024 along with the consequential proceedings under section 73 in FORM GST DRC 07 vide ref. no. ZD330824268747U dated 29.08.2024 to quash the same

W.P.No.8881 of 2025:

Jeongun Chennai Private Limited,
Represented by its Authorized Signatory
Mr.Ponraj Pandiyan
194/1, Mettupalayam Village,
Echoor Road, Sriperumbudur,
Kancheepuram, Tamil Nadu-602 105

... Petitioner

Vs.

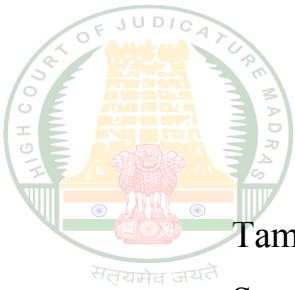
Deputy Commercial Tax Officer (dsto 2),
Sriperumbudur, Kancheepuram, Tamil Nadu.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records in the file of the Respondent and quash the impugned order under section 73 of the

29/142



W.P.Nos.4562 of 2025, etc. batch

Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and Service Tax Act, 2017 having GSTIN 33AAECJ4444J1ZL dated 21.08.2024 having Reference Number No. along with Summary of the Order in Form GST DRC 07 dated 21.08.2024 having Reference No. ZD3308241741677 and Rectification order dated 24.02.2025 in Reference No. ZD330225245474K passed by the Respondent for the FY 2019-20

W.P.Nos.9221 & 9225 of 2025:

Pace Process Controls Private Limited
Represented by its Authorised Signatory
Mr. Chelikani Praveen Kumar
K2, Lakeview Apartments, 2nd Floor,
Kamaraj Salai, Manali Chennai - 600 068.

... Petitioner

Vs.

The Deputy State Tax Officer II
Manali Assessment Circle,
Station Room No 101, 1st Floor,
Integrated C.T Buildings, chennai 600 003

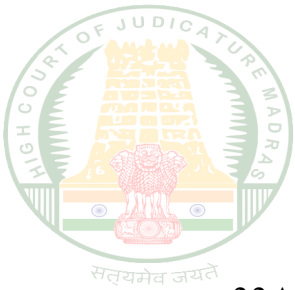
...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

calling for the records of the order in GSTN 33AABCP0461E1Z0/ 2017-18 bearing reference number ZD331223283466E along with DRC-07 dated 30-12-2023 in the files of the respondent and quash the same as arbitrary, without jurisdiction and void

30/142



W.P.Nos.4562 of 2025, etc. batch

calling for the records of the order in GSTIN 33AABCP0461E1Z0/2019-2020 dated 01.08.2024 bearing Reference No.ZD330824019179A along with DRC-07 dated 02.08.2024 issued by the respondent and quash the same as arbitrary, without jurisdiction and void

W.P.Nos.9512 & 10141 of 2025:

Tvl Thangam Traders,
(Rep by its partner Mr.Durairaj.D)
No.1 /1935, Thiruvallur High Road,
Gandhi Nagar, Redhills, Tiruvallur,
Tamil Nadu 600 052.

... Petitioner

Vs.

1. Assistant Commissioner(st)
Cholavaram, Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Buildings,
Elephant Gate, Wall Tax Road,
Chennai-600 003

2. Union of India
Ministry of Finance, Raj Path Marg,
E Block, Central Secretariat,
New Delhi 110 011.

3. State of Tamil Nadu
Commercial Taxes Department,
Fort St. George, Chennai 600 009.

...Respondents

31/142



W.P.Nos.4562 of 2025, etc. batch

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC -07 with Reference No. ZD330424020375T dated
03.04.2024 along with the detailed order in GSTIN/33AAGFT6122
N1Z0/2018-19 dated 03.04.2024 and quash the same

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC-07 with Reference No. ZD330424020374V dated
03.04.2024 along with the detailed order in GSTIN/33AAAPA6489
R1ZA /2018-19 dated 03.04.2024 and quash the same

W.P.Nos.9516 & 9518 of 2025:

Tvl Thangam Traders,
(Rep by its partner Mr.Durairaj.D)
No.1 /1935, Thiruvallur High Road,
Gandhi Nagar, Redhills, Tiruvallur,
Tamil Nadu 600 052.

... Petitioner

Vs.

1. Assistant Commissioner(st)
Cholavaram, Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Buildings,
Elephant Gate, Wall Tax Road,
Chennai-600 003

2. Union of India
Ministry of Finance, Raj Path Marg,

32/142



W.P.Nos.4562 of 2025, etc. batch

E Block, Central Secretariat,
New Delhi 110 011.

WEB COPY

3. State of Tamil Nadu
Commercial Taxes Department,
Fort St. George, Chennai 600 009.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 2nd Respondent herein in
Notification No.56/2023 Central Tax dated 28.12.2023 and quash the
same as ultra vires Section 168A of the Central Goods and Service Tax
Act, 2017, apart from being violative of Article 14, Article 246A and
Article 265 of the Constitution of India

calling for the records on the files of the 2nd Respondent herein in
Notification No.56/2023 Central Tax dated 28.12.2023 and quash the
same as ultra vires Section 168A of the Central Goods and Service Tax
Act, 2017, apart from being violative of Article 14, Article 246A and
Article 265 of the Constitution of India

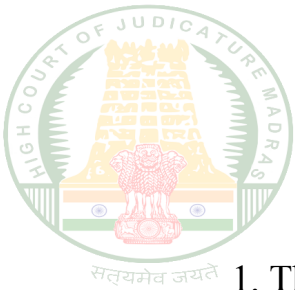
W.P.Nos.9535, 9542, 9557 & 9622 of 2025:

M/s Sri Varasidhhi Engineering LLP
Rep by its partner,
Ms.D.Vijaya chamundeeswari,
SIDCO Industrial Estate Sundarapuram
Coimbatore-641 012

... Petitioner

Vs.

33/142



W.P.Nos.4562 of 2025, etc. batch

WEB COPY

1. The Union of India

Represented By The Secretary,
Department Of Revenue, Ministry Of Finance,
No. 137, North Block, New Delhi -110 001.

2. The Goods and Service Tax Council,
Rep by its Secretary, GST Council Secretariat,
5th Floor Tower II Jeevan Bharti Building
Janpath Road Connaught palace
New Delhi-110 001.

3. The Central Board of Indirect Taxes and Customs,
Rep By its Director,
North Block New Delhi-110 001.

4. The State of Tamil Nadu,
Rep by its Secretary to Gov.,
Commercial Taxes and Registration Department
Secretariat Fort St. George Chennai-600 009

5. The Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle
Coimbatore-641 019.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned Notification in
G.O. Ms. No. 1/2024 dated 02.01.2024 issued by the Fourth Respondent
and quash the same as it is manifestly arbitrary, void, contrary to the
provision of Section 168A of the Central Goods and Services Tax Act



W.P.Nos.4562 of 2025, etc. batch

2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

WEB COPY

call for the records pertaining to the impugned Notification No. 09/2023-Central Tax dated 31.03.2023 issued by the Third Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

call for the records pertaining to the impugned Notification No. 56/2023-Central Tax dated 28.12.2023 issued by the Third Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

call for the records pertaining to the impugned Notification in G.O. Ms. No. 41/2023 dated 05.04.2023 issued by the Fourth Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.9545 of 2025:

M/s Sri Varasidhhi Engineering LLP
Rep by its partner,

35/142



W.P.Nos.4562 of 2025, etc. batch

Ms.D.Vijaya chamundeeswari,
SIDCO Industrial Estate
Sundarapuram Coimbatore-641 012

... Petitioner

Vs.

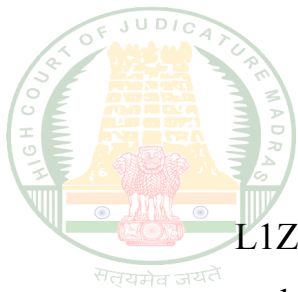
1. The Union of India
Represented By The Secretary,
Department Of Revenue, Ministry Of Finance,
No. 137, North Block, New Delhi -110 001.
2. The Goods and Service Tax Council,
Rep by its Secretary, GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building
Janpath Road Connaught palace
New Delhi-110 001.
3. The Central Board of Indirect Taxes and Customs,
Rep by its Director, North Block New Delhi-110 001.
4. The State of Tamil Nadu
Rep by Secretary to Government,
Commercial Taxes and Registration Department
Secretariat Fort St. George Chennai-600 009
5. The Assistant Commissioner (ST)
Kuniyamuthur Assessment Circle
Coimbatore-641 019.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the
assessment order bearing reference no. GSTIN.33ADYFS6821

36/142



W.P.Nos.4562 of 2025, etc. batch

L1ZB/2019-20 dated 22.08.2024, passed by Fifth Respondent herein,
and quash the same

WEB COPY

W.P.No.9872 of 2025:

Tvl. M.K. Agencies
Gstin 33acwpt9674p1z4,
Represented By Its Proprietor
Thiruvassagam Thithappan
Door No T-1a, Main Road,
Kovaipudur, Coimbatore 641042

Present Address 10, Pasumpon Garden,
Kovaipudur, Coimbatore 641042

... Petitioner

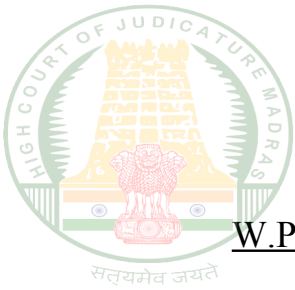
Vs.

The Assistant Commissioner (ST)(FAC)
Perur Circle, Commercial Tax Building,
Dr.Balasundaram Road, Coimbatore 64108.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the
impugned order bearing reference no. ZD330824298177X dated
30.08.2024 issued by the Respondent and quash the same



W.P.Nos.4562 of 2025, etc. batch

W.P.Nos.10092 & 10094 of 2025:

WEB COPY

Annappan Arumugam

M/s.A.Arumugam

(proprietary Concern Registered Under The Gst Act),

No.13/a, Kolathur Colony,

Bajanaikoil Street, Chennai-600 099

... Petitioner

Vs.

1. The Commissioner

Office Of Principal And Special

Commissioner Of Commercial Taxes,

Office Of Commercial Taxes, Ezhilagam,

Chepuak, Chennai-600 005

2. Joint Commissioner ST

GST Building, Elephant Gate Road,

Basin Bridge, Chennai.

3. The Assistant Commissioner ST

Villivakkam Assessment Circle,

Chennai North, Tamil Nadu.

4. The State Tax Officer

Villivakkam Assessment Circle,

No.1, PAPJM Building (Annexure),

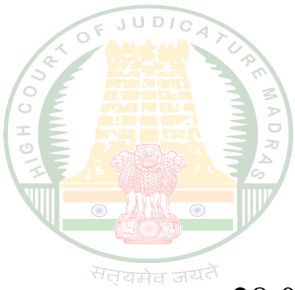
2nd floor, Greams Road, Chennai 600006.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

38/142



W.P.Nos.4562 of 2025, etc. batch

call for the records culminating in impugned Order dated 28.08.2024, vide Order No.ZD330824261266B, passed by the 4th Respondent and quash the same

call for the records culminating in impugned Order dated 31.08.2024, vide Order No. ZD330824307328E, passed by the 4th Respondent and quash the same

W.P.No.10170 of 2025:

TvI Maaz Traders Rep by Its Proprietor
3/153-3 Bangalore Road,
Venkatapuram Krishnagiri 635001

... Petitioner

Vs.

1. Union of India
Rep by the Secretary of Government of India
Ministry of Finance
New Delhi 110001

2. The State of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes Department, Tamil Nadu

3. The Assistant Commissioner ST
Krishnagiri -I Assessment Circle

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, to declare Notification No. 56/2023-Central Tax dated 28.12.2023 as ultra vires the provisions of 39/142



W.P.Nos.4562 of 2025, etc. batch

the CGST Act being incapable of being issued under section 168 A of the CGST Act as it is being arbitrary and without the authority of law

WEB COPY

W.P.No.10234 of 2025:

Tvl Maaz Traders Rep by Its Proprietor
Amjath Basha
3/153-3, Bangalore Road,
Venkatapuram, Krishnagiri 635001

... Petitioner

Vs.

1. Union of India
Rep by the secretary to Government of India
Ministry of Finance
New Delhi 110001

2. The State of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes Department, Tamil Nadu

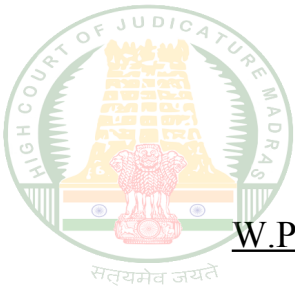
3. The Assistant Commissioner ST
Krishnagiri -I Assessment Circle

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for Respondent No.3s Order dated 26.04.2024 with Ref. No. ZD330424214464Q/2018-19 and quash the same

40/142



W.P.Nos.4562 of 2025, etc. batch

W.P.No.10345 of 2025:

WEB COPY

Tyl N S M Enterprises

Rep by its Proprietor Rama Rao Upendra Rao,
No.3-A, F-1, Sri Sai Apartment ,
Old State Bank Colony, West Tambaram,
Chennai, Tamil Nadu- 600 128.

... Petitioner

Vs.

1. State Tax Offlcer

Tambaram Assessment Circle,
Room No. 342, 3rd Floor,
Integrated Building, for commercial Tax and
Registration Department,
Nandanam, Chennai-035.

2. Deputy Commerclal Tax Offlcer

Tambaram Assessment Circle
Room No 342 3rd Floor
Integrated Building for Commercial Tax and Registration Department
Nandanam Chennai 600035

3. The Branch Manager

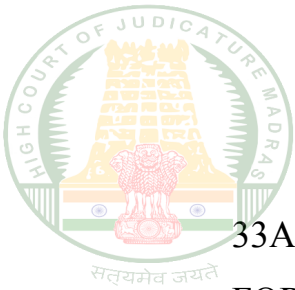
BANK OF BARODA
No 8 Siva Shanmugam Street
Tambaram West
Chennai Tamllnadu -45

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, Call for the records of the 1st and
2nd Respondent herein in Impugned order passed in GSTIN.

41/142



W.P.Nos.4562 of 2025, etc. batch

WEB COPY

33AAOPU9620J1Z5/ 2019- 20 dated 24.07.2024 and Consequential FORM DRC 07 in Ref. No.ZD330724292210N dated 24.07.2024 and Summary of rectification / withdrawal order FORM GST DRC- 08 Ref. No.ZD331124112940Y dated 15.11.202 by the 1st Respondent and impugned order passed FORM DRC 07 in Ref. No.ZD330824170001V dated 20.08.2024 issued by the 2nd Respondent for both the F.Y 2019 -20 further direct the 2nd respondent to lift the attachment of the bank accounts of the petitioner held with over Draft A/C. No. 75260500000095 3rd respondent and quash the same

W.P.No.10634 of 2025:

Tvl. SUVARNA FIBROTECH PRIVATE LTD,
Rep By Its Authorised Signatory Mr Sunilkumar
K U. No. 551/1, Kizhminal Road,
Puttuthakku Village, Vellore,
Tamilnadu- 632 517.
Gstin 33aaccs3953p1zy

... Petitioner

Vs.

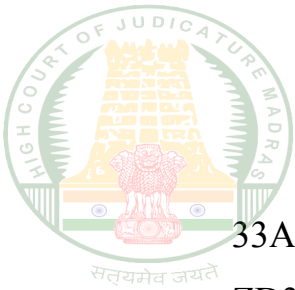
The Assistant Commissioner (st) (fac)
Office Of The Commercial Tax Officer,
Ranipet Sipcot, Raniper Vellore, Tamilnadu.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent impugned proceedings passed in GSTIN

42/142



W.P.Nos.4562 of 2025, etc. batch

33AACCS3953P1ZY /2017-2018 vide DRC-07 bearing Ref No ZD331223264566F dated 29.12.2023, and the subsequent Consequential Rectification order u/s 161 of the act bearing Ref No ZD331124032657M, dated 06.11.2024, and quash the same

W.P.No.10950 of 2025:

Marvel Industries
Represented By Its Managing Partner E.P
Sathish Kumar No.14/1b, Na,
Vellakkalpatti Post, Salem,
Tamil Nadu - 636 012
Gstin- 33aazfm2620b1zi

... Petitioner

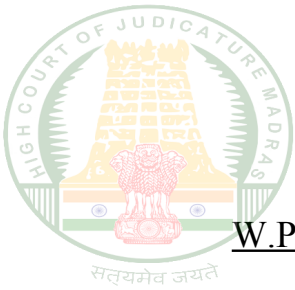
Vs.

The Assistant Commissioner (ST)
Suramangalam Circle, Salem, Tamilnadu.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the impugned proceedings of the Respondent vide Impugned Order in GSTIN 33AAZFM2620B1ZI /2018-19 dated 25.04.2024 along with the Consequential Order U/s 73 with Ref. No.- ZD330424193778X dated 25.04.2024, for the tax period 2018-19, quash the same



W.P.Nos.4562 of 2025, etc. batch

W.P.Nos.11064, 11082, 11095 & 11117 of 2025:

WEB COPY

Tyl Jain Furniture Products
Rep by its Proprietrix Rinku Baid
Door No. 1/44, Rukmani Mill
Gate 2, Palavoyal Athivakkam Village,
Vadagarai Post, Red Hills,
Chennai, Tamil Nadu 600 052.

... Petitioner

Vs.

1. The Assistant Commissioner ST
Cholavaram Assessment Circle
Room no.109 1st floor
Integrated Commercial Taxes Building
Elephant Gate, Wall Tax Road,
Chennai 600003

2. Union of India
Rep by the Director CBIC
Ministry of Finance, Raj Path Marg,
E Block, Central Secretariat,
New Delhi 110 011.

3. State of TamilNadu
Rep by its secretary Commercial Taxes Department
Fort St. George, Chennai 600009

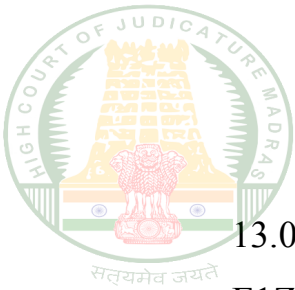
...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC 07 with Reference No ZD330824103507K dated

44/142



W.P.Nos.4562 of 2025, etc. batch

13.08.2024 along with the detailed order in GSTIN/33AABPB7868
E1ZY /2019-20 dated 13.08.2024

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC 07 with Reference No.ZD3308241533389 dated
19.08.2024 along with the detailed order in GSTIN/33AABPB7868
E1ZY /2019-20 dated 19.08.2024

calling for the records on the files of the 2nd Respondent herein in
Notification No.56/2023 Central Tax dated 28.12.2023 and quash the
same as ultra vires Section 168A of the Central Goods and Service Tax
Act, 2017, apart from being violative of Article 14, Article 246A and
Article 265 of the Constitution of India

calling for the records on the files of the 3rd Respondent herein in
G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires
Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart
from being violative of Article 14, Article 246A and Article 265 of the
Constitution of India

W.P.No.11156 of 2025:

Tvl .thangam Traders
(Rep by its Partner Durairaj D)
No. 1/ 1935, Thiruvallur High Road,
Gandhi Nagar, Redhills, Tiruvallur,
Tamil Nadu 600 052.

... Petitioner

Vs.



W.P.Nos.4562 of 2025, etc. batch

The Deputy State Tax Officer
Cholavaram Assessment Circle,
Room No.109, 1st Floor,
Integrated C.T. Buildings, Chennai-03.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the Respondent herein in FORM GST DRC- 07 with Reference No..ZD3308242195568 dated 24.08.2024 along with the detailed order in GSTIN.33AAGFT6122N1Z0/2019-2020 dated 24.08.2024 and quash the same

W.P.No.11221 of 2025:

Tvl The Noble Motors
Represented by its Managing Partner
Mr. E.P Sathish Kumar R
SF362/2A2, Near Sakthimahal,
Perundurai Main Road, Erode 638011
GSTIN- 33AADFT4912D1ZM

... Petitioner

Vs.

The Assistant Commissioner (ST)
Thindal Assessment circle,
Erode, Tamil nadu.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files

46/142



W.P.Nos.4562 of 2025, etc. batch

of the Respondent in the Impugned Order in GSTIN-33AADFT4912D1ZM/2019-20 dated 27.08.2024 along with the Order U/s 73 with Ref. No.- ZD330824234564C dated 27.08.2024 for the tax period 2019-20 and quash the same

W.P.No.11608 of 2025:

M/S.Falcon Expo and Event Services
GSTIN 33ABKPU8017A1ZT,
Rep by its Proprietor, V A Ummer Sha
69, Mecricker Road, R.S. Puram,
Coimbatore-641 002

... Petitioner

Vs.

1. Union of India
Represented by its Secretary
Department of Revenue Ministry of Finance,
North Block, New Delhi.

2. The Central Board of Indirect Taxes and Customs
Ministry of finance, Department of REvenue,
North Block New Delhi-110 001

3. The Deputy State Tax Officer 1
RS Puram Circle, Commercial tax Building,
Dr.Balasundaram Road, Coimbatoe 641 018.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the

47/142



W.P.Nos.4562 of 2025, etc. batch

impugned Notification No.56/2023-Central Tax dated 28.12.2023 issued
by the 2nd Respondent and quash the same

WEB COPY

W.P.No.11652 of 2025:

Tvl Raju and Co,
Represented by its Partner S Venkatachalam
50 A, Ramaiya Colony R V Colony,
P N Road Tirupur Tamilnadu

... Petitioner

Vs.

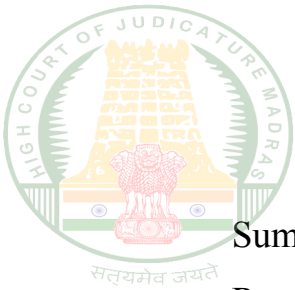
Commercial Tax
Officer/StateTaxOfficer(FAC),
Tirupur North 2 Circle,
3rd Flor Commercial Tax Building,
42 Kumaran Road, Tirupur 641 601.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records in the file of
the Respondent and quash the Impugned Show Cause Notice under
section 73(1) of the Tamil Nadu Goods and Service Tax Act, 2017
Central Goods and Service Tax Act, 2017 in Reference
No.ZD330324132970O dated 21.03.2024 issued by the Respondent and
Consequent impugned order under section 73 of the Tamil Nadu Goods
and Service Tax Act, 2017 Central Goods and Service Tax Act, 2017
having GSTIN 33AAEFR5037L1Z4 dated 27.04.2024 along with

48/142



W.P.Nos.4562 of 2025, etc. batch

Summary of the Order in Form GST DRC 07 dated 27.04.2024
Respondent having Reference No.ZD330424217658C and Rectification
order dated 14.02.2025 in Reference No. ZD330225138403T passed by
the Respondent for the FY 2018 19

W.P.No.11660 of 2025:

Accel Limited Successor of Accel IT Services Ltd
Represented by its Chief Financial Officer,
Mr. Rajesh Kumar Nandi,
No.178, III Floor, SFI Complex,
Valluvarkottam High Road, Nungambakkam,

... Petitioner

Vs.

Chennai Assistant Commissioner (ST),
Saidapet Assessment Circle, chennai south
No. 46 mylapore taluk office building,
RA Puram greenways road, chennai 600 028

currently at 2nd floor Integrated Building for
Commercial Taxes and Registration Department,
Nandanam, chennai 600 035.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records in the file of
the Respondent and quash the Impugned order under section 73 of the
Tamil Nadu Goods and Service Tax Act, 2017/Central Goods and
Service Tax Act, 2017 having GSTIN 33AADCE4435D1Z5 dated



W.P.Nos.4562 of 2025, etc. batch

31.08.2024 along with Summary of the Order in Form GST DRC 07 dated 31.08.2024 Respondent having Reference No. ZD330824308830I and Rectification order dated 27.11.2024 in Reference No ZD331124273935B passed by the Respondent for the FY 2019-20

W.P.No.11725 of 2025:

M/s.Falcon Expo And Event Services
Gstin 33abkpu8017a1zt
Rep By Its Proprietor V A Ummer Sha,
69, Mecricker Road, R.S. Puram,
Coimbatore 641002.

... Petitioner

Vs.

1. union of india
Represented By Its Secretary,
Department Of Revenue,
Ministry Of Finance, North Block,
New Delhi.

2. The Central Board of Indirect Taxes and Customs
Ministry Of Finance,
Department Of Revenue,
North Block New Delhi

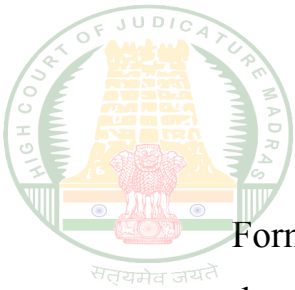
3. The Deputy State Tax Officer 1
Rs Puram Circle, Commercial Tax Building,
Dr Balasundaram Road, Coimbatore.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the

50/142



W.P.Nos.4562 of 2025, etc. batch

Form GST DRC 07 bearing reference no. ZD330724294795T/2019-20
dated 24.7.2024 issued by the 3rd Respondent and quash the same

WEB COPY

W.P.No.12194 of 2025:

S P Enterprises
Represented by its Managing Partner
Mr. Sembhu Prasad. I.V.S.S,
3 2B, MGR Nagar Road, Veerapandi Village,
Coimbatore 641 027

... Petitioner

Vs.

The Assistant Commissioner ST
Thudiyalur circle, Coimbatore

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records of the order
in GSTIN 33ABPFS5163G1ZY/2019-2020 bearing reference number
ZD330824140257G along with DRC-07 dated 17.08.2024 issued by the
respondent and quash the same as arbitrary, without jurisdiction and void

W.P.No.12196 of 2025:

Tvl. Deva Fashions
Rep. By Its Proprietor, Sunita Gupta,
No.114, Nesavalur Colony,

51/142



W.P.Nos.4562 of 2025, etc. batch

Alagesan Main Road, Saibaba Colony,
Coimbatore 641011.

WEB COPY

... Petitioner

Vs.

1. Unin Of India,
Represented By The Secretary Of Government
Of India Ministry Of Finance
New Delhi 110001.

2. The State Of Tamil Nadu,
Rep. By Its Secretary,
Commercial Taxes Department, Tamil Nadu.

3. The Assistant Commissioner (st) (fac)
Mettupalayam Road Circle, Coimbatore.

...Respondents

Prayer:

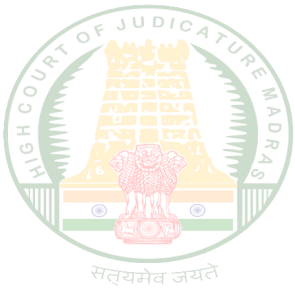
Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, To declare Notification No. 56/2023-Central Tax dated 28.12.2023 as ultra vires the provisions of the CGST Act being incapable of being issued under section 168A of the CGST Act as it is being arbitrary and without the authority of law.

W.P.Nos.12268 & 12271 of 2025:

M/S.EM EM Logistics and Leasing
Represented by Managing Partner
Mr.M.Prakash No.6/1168-A, Paramathi Road,
Namakkal 637 001.

... Petitioner

52/142



W.P.Nos.4562 of 2025, etc. batch

Vs.

WEB COPY

The Deputy State Tax Officer-2
Namakkal (town) Assessment Circle,
Namakkal

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records in Order passed by the Respondent vide
GSTIN 33AAFFE2906A2Z6/ 2017-18 2023 along with DRC-07 vide
Ref No. ZD331223264411W dated 29.12.2023 and quash the same and
further direct the Respondent to give the opportunity to the petitioner as
pass on orders on merits in accordance with law

calling for the records in Order passed by the Respondent vide
GSTIN 33AAFFE2906A2Z6/ 2017-18 along with Ref
No.ZD330624357690B dated 28.06.2024 and seeking to quash of the
same as arbitrary issued by the Respondent and further direct the
Respondent to hear the petitioner case on merit

W.P.No.12352 of 2025:

M K Agencies
gstn 33ACWPT9674p1z4,
Rep by its Proprietor Thiruvassagam Thithapan,
Door No. T 1A Main Road,
Kovaipudur Coimbatore,

53/142



W.P.Nos.4562 of 2025, etc. batch

Present address,
Kovaipudur, Coimbatore

WEB COPY

... Petitioner

Vs.

1. Union of India Rep by its Secretary
Department Of Revenue Ministry Of Finance
North Block New Delhi 110 001.

2. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block, New Delhi

3. The Assistant Commissioner (ST)(FAC)
Perur Circle

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records pertaining to the
impugned Notification No.56/2023-Central Tax dated 28.12.2023 issued
by the 2nd Respondent and quash the same

W.P.No.12391 of 2025:

Tvl Deva Fashions
Rep By Proprietor Sunita Gupa
114, Nesavalar Colony,
Alagesan Main Road, Saibaba Colony,
Coimbatore

... Petitioner

Vs.

1. Unon Of India

54/142



W.P.Nos.4562 of 2025, etc. batch

Rep By The Secretary To Government
Ministry Of Finance New Delhi

WEB COPY

2. The State of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes Department, Tamil Nadu.

3. The Assistant Commissioner ST FAC
Mettupalayam Road Circle, Coimbatore.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for Respondent NO. 3 Order
dated 27.08.2024 with Ref. No. ZD330824242161Q and quash the same

W.P.No.12470 of 2025:

M/s. B.V.R Enterprises
Rep by its Proprietor Sri C Balamurugan
No.71, 4th Street, Annai Sivakami Nagar,
Ennore, Tiruvallur 600057

... Petitioner

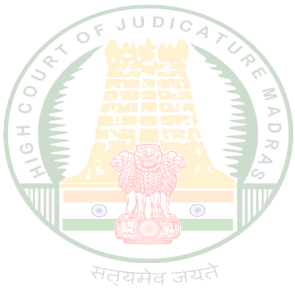
Vs.

The Assistant Commissioner
Thiruvottiyur Division,
Chennai North Commissionerate,
No.459, Anna Salai, Teynampet,
Chennai-600 018.

...Respondents

Prayer:

55/142



W.P.Nos.4562 of 2025, etc. batch

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the respondent herein in ORDER-IN-ORIGINAL No.08/2024-25-GST and quash the proceeding dated 26/08/2024 passed therein

W.P.No.12686 of 2025:

TVL. Sarojini Works Contractor
Rep by its proprietor Sarojini,
No.18, Police Line, Tindivanam,
Villupuram-604001.

... Petitioner

Vs.

1. Union Of India,
Rep By The Secretary Of Government Of India,
Ministry Of Finance
New Delhi -110001.

2. The State of Tamil Nadu,
Rep. by its Secretary,
Commercial Taxes Department,
Tamil Nadu

3. The State Tax Officer,
Tindivanam Assessment Circle,
Villupuram Zone Cuddalore Division

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for Respondents Order dated 27.08.2024 with Ref. No. GSTIN.33AZDPS7846Q1ZH/2019-20 and

56/142



W.P.Nos.4562 of 2025, etc. batch

quash the same

WEB COPY

W.P.No.12714 of 2025:

S. P. Transport Services
Represented by its proprietor
Ms. THIRIPURASUNDARI
No.100, 1st Main Road, Kesavapuram,
Nallur, Tiruvallur, Tamil Nadu, 601203

... Petitioner

Vs.

1. Union of India
Rep. by The Secretary of Government of India,
Ministry of Finance, New Delhi-110 001.

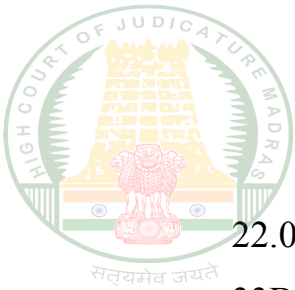
2. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1 Sector 5,
Pushp Vihar New Delhi 110017

3. State Tax Officer
Ponneri Assessment Circle.
No.32, Integrated Commercial Taxes building,
First Floor, Room No. 107,
Elephant Gate Bridge Road,
Vepery, Chennai 600 003

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, call for the records of Notification
No.56/2023-Central Tax dt.28.12.2023 issued by the 2nd respondent
consequential culminating the Impugned Assessment Order dated
57/142



W.P.Nos.4562 of 2025, etc. batch

22.08.2024 issued by the 3rd respondent in GSTIN. No. 33BABPT4730Q2ZA /2019-20 and quash the same as arbitrary and ultra-virus

W.P.Nos.13262 & 13270 of 2025:

M K Aromatics
Represented by its Managing Director
Mr. Mahesh Merchant No.43 47,
SIDCO Industrial Estate Alathur,
Kancheepuram, Tamil Nadu 603 110.

... Petitioner

Vs.

1. Assistant Commissionr St Fac
Tirukazhukundram Assessment Circle

2. Deputy Commissioner ST
Chengalpattu Zone No.36,
Abirami Complex Mahalakshmi Nagar,
Thimmavaram Chengalpattu 603 101

3. The Branch Manager
Indian Bank Thiruporur Branch
No.28 Main Road Thiruporur 603 110

4. The State of Tamil Nadu
Represented by its Secretary Commercial
Taxes Department Fort St. George
Chennai 600 009

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India

58/142



W.P.Nos.4562 of 2025, etc. batch

praying to issue a Writ of Certiorari,

calling for the records on the files of the 4th Respondent herein, in
G.O. Ms. No.1 dated 02.01.2024, quash the same

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC -07 with Reference No. ZD330824235464D dated
27.08.2024 along with the detailed order in GSTIN
33AACCM9189M1ZU/2019-20 dated 27.08.2024 for the tax period
APR 2019 - MAR 2020 and quash the same

W.P.Nos.13524 & 13529 of 2025:

M/S.Leferro Technical Services
Gstin 33amzpm2028d1z2,
Represented By Its Proprietor, S.Mohanraju,
B 31, Rail Nagar, Podanur,
Coimbatore 641023.

... Petitioner

Vs.

1. Union of India
Represented By Its Secretary,
Department Of Revenue,
Ministry Of Finance,
North Block, New Delhi.

2. The Central Board of Indirect Taxes and Customs
Ministry Of Finance, Department Of Revenue,
North Block New Delhi 110001.

3. The Assistant Commissioner
Podanur Circle, Commercial Tax Building,
Dr Balasundaram Road, Coimbatore 641018.

59/142



W.P.Nos.4562 of 2025, etc. batch

...Respondents

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

call for the records pertaining to the Form GST DRC 07 bearing reference no. ZD330824238051P/2019-20 dated 27.8.2024 issued by the 3rd Respondent and quash the same

call for the records pertaining to the impugned Notification No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent and quash the same

W.P.Nos.13642 & 13644 of 2025:

P Sivaraj
GSTIN 33BWEPS6214D3ZQ,
7/35, Kurumbapalayam Road,
Madukkarai, Coimbatore.-641 105

... Petitioner

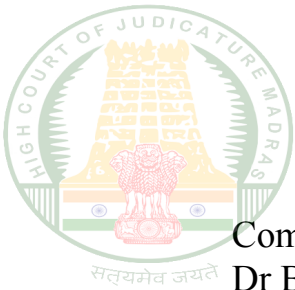
Vs.

1. Union of India
Rep. By Its Secretary,
Department Of Revenue
Ministry Of Finance, North Block,
New Delhi-110 001.

2. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi-110 001

3. The Deputy State Tax Officer
Perur Assessment Circle

60/142



W.P.Nos.4562 of 2025, etc. batch

Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore-641 018

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order in Form GST
DRC 07 bearing reference number ZD3308240256776/ 2019-20 dated
31.7.2024/4.8.2024, issued by the third Respondent and quash the same

call for the records pertaining to the impugned Notification
No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent
and quash the same

W.P.No.13670 of 2025:

Tvl The Noble Motors
Rep by its Partner- E P Sathishkumar,
RSF 362/2A2 near sakthimahall,
Perundurai Main Road, Erode,
Tamilnadu -638011

... Petitioner

Vs.

The Assistant Commissioner(st)
Thindal Assessment Circle, Erode

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for the records relating to
61/142



W.P.Nos.4562 of 2025, etc. batch

the impugned proceedings passed by the Respondent in the Order vide GSTIN 33AADFT4912D1ZM/2018-19 dated 29.04.2024 along with consequential proceedings under section 73 in FORM GST DRC 07 vide ref no.ZD3304242286985dated 29.04.2024 to quash the same

W.P.Nos.13746 & 13749 of 2025:

Sivasubramania Textiles
(GSTIN.33AAKFS4941G1Z5)
Rep by its partner Ramamoorthy
CV, 2/1, Avinashi Road,
Chinniyampalayam, Coimbatore-641 042

... Petitioner

Vs.

1. Union of India
Rep By Its Secretary, Department Of Revenue
Ministry Of Finance, North Block, New Delhi

2. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi

3. The Assistant Commissioner,
Coimbatore -IV Division,
D. No. 1441, Elgi Building,
Trichy Road, Coimbatore 641 018.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

62/142



W.P.Nos.4562 of 2025, etc. batch

call for the records pertaining to the impugned order in Form GST DRC 07 bearing reference number ZD3305240240240/2018-19 dated 5.5.2024 read with Order-in-Original No. 08/2024-GST dated 27.4.2024, issued by the third Respondent and quash the same

call for the records pertaining to the impugned Notification No.56/2023- Central Tax dated 28.12.2023 issued by the 2nd Respondent and quash the same

W.P.Nos.13993 & 14001 of 2025:

tv1.Pranar Oils and Chemicals India Pvt Ltd
(gstn 33aadcp5019n1zb),
Represented By Its Admin Manager
Shri Praveenraj S,
Shop No.2 164/428, Pms Mansion,
7th Street, Extension, Gandhipuram,
Coimbatore 641012.

... Petitioner

Vs.

1. Union of India
Represented By Its Secretary,
Department Of Revenue, Ministry Of Finance,
North Block, New Delhi.

2. The Central Board of Indirect Taxes and Customs,
Ministry Of Finance, Department Of Revenue,
North Block New Delhi - 110 001

3. The Assistant Commissioner
Gandhipuram Assessment Circle, Ct Building,

63/142



W.P.Nos.4562 of 2025, etc. batch

Dr. Balasundaram Road, Coimbatore. 641018.

...Respondents

WEB COPY **Prayer:**

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order in in Form
GST DRC 07 bearing reference number ZD3308242418754/2019-20
dated 27.8.2024 issued by the Respondent and quash the same

call for the records pertaining to the impugned Notification
No.56/2023-Central Tax dated 28.12.2023 issued by the second
Respondent and quash the same

W.P.Nos.14094 & 14096 of 2025:

M/S.CNV Textiles P Ltd
(GSTIN.33AAACC8478M1Z8)
Rep by its Director Ramamoorthy
CV, 2/1, Avinashi Road,
Chinniyampalayam, Coimbatore-641 042

... Petitioner

Vs.

1. Union of India
Rep By Its Secretary, Department Of Revenue
Ministry Of Finance, North Block, New Delhi

2. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi.

3. The Assistant Commissioner,

64/142



W.P.Nos.4562 of 2025, etc. batch

Coimbatore -IV Division, D. No. 1441,
Elgi Building, Trichy Road,
Coimbatore 641 018.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order in Form GST
DRC 07 bearing reference number ZD330524023654M/2018-19 dated
5.5.2024 read with Order-in-Original No. 10/2024-GST dated 29.4.2024,
issued by the third Respondent and quash the same

call for the records pertaining to the impugned Notification
No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd respondent
and quash the same

W.P.Nos.14771 & 14772 of 2025:

M/S.Vellingiri Andavar Textiles PVT Ltd,
(gstln 33aaacv6927g1zc)
Represented By Its Director Ramamoorthy
Cv,2/1. Avinashi Road, Chinniyampalayam,
Coimbatore, Tamil Nadu 641042.

... Petitioner

Vs.

1. Union of India
Represented By Its Secretary,
Department Of Revenue, Ministry Of Finance,
North Block, New Delhi.

65/142



W.P.Nos.4562 of 2025, etc. batch

2. The Central Board of Indirect Taxes and Customs
Ministry Of Finance, Department Of Revenue,
North Block New Delhi 110001

3. The Assistant Commissioner
Coimbatore -iv Division, D. No. 1441,
Elgi Building, Trichy Road,
Coimbatore 641081.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order in Form GST
DRC 07 bearing reference number ZD330524023706L/2018-19 dated
5.5.2024 read with Order-in-Original No. 09/2024-GST dated 29.4.2024,
issued by the third Respondent and quash the same

call for the records pertaining to the impugned Notification
No.56/2023-Central Tax dated 28.12.2023 issued by the 2nd respondent
and quash the same

W.P.No.14810 of 2025:

Tvl Saravana Agencies
Rep. by its Proprietor Nadarajan Saravanan,
No. 35, Pillayar kovil street,
Agram, Manampathy, Kancheepuram,
Tamil Nadu 603105

... Petitioner

Vs.

66/142



W.P.Nos.4562 of 2025, etc. batch

The Assistant Commissioner
Thirukazhukundram, Chengalpattu

...Respondents

WEB COPY

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the Respondent herein in its Original Impugned Order passed by the Respondent in GSTIN 33BBEPS1683P1Z3/ 2018-2019 dated 26.04.2024 along with the consequential order U/s 73 of the GST Act, 2017 proceedings in FORM GST DRC 07 vide ref. no. ZD3304242149787 dated 26.04.2024 for the Tax Period 2018-2019 and quash the same

W.P.No.14834 of 2025:

Tvl AASIFE AND BROTHERS
Rep by its proprietor Mr. HARRIS ,
325, NA, Railway Station Road,
Azharkhana Alandur, Chennai 600016.

... Petitioner

Vs.

1. Union Of India,
Rep by the Secretary of Government of India,
Ministry of Finance, New Delhi- 110 001.

2. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1
Sector 5, Pushp Vihar New Delhi 110017

67/142



W.P.Nos.4562 of 2025, etc. batch

3. The Assistant Commissioner (ST),
Alandur Assessment Circle.
Integrated Commercial Taxes and Registration
Department (South Tower)
R.No.352, 3rd Floor, Anna Salai,
Nandanam, Chennai-35

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of Notification No.56/2023-Central Tax dt.28.12.2023 issued by the 2nd respondent consequential culminating the Impugned Assessment Order dated 13.08.2024 issued by the 3rd respondent in GSTIN. No. 33ABRPH9649C1ZF/2019-20 and its consequential directions and quash the same as arbitrary and ultra-virus

W.P.No.15002 of 2025:

Amutha Traders
Represented by Proprietor Mrs.Ayyalusamy
Shanthi S.F.No 328/2a,
Mettupalayam Main Road,
Kurudampalaym, Coimbatore 641031

... Petitioner

Vs.

The Deputy State Tax Officer 2
Periyanayakanpalayam Assessment Circle,
Ct Bulding Dr Balasundram Road,
Coimbatore

68/142



W.P.Nos.4562 of 2025, etc. batch

...Respondents

Prayer:

WEB COPY

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for records from the file of respondent in impugned assessment order in Reference No. ZD330824243542H in GSTIN/ID 33CCJPS2917K1ZA dated 27.08.2024 passed for the F.Y. 2019-20 and quash the same as illegal, arbitrary, barred by limitation and violative of principles of natural justice

W.P.No.15035 of 2025:

Vellaisamy Dhandayudhapani
PROPRIETOR M/s. V Dhanadayudhapani
Prop-Shree Maruthi Agency,
(Proprietary concern registered under the GST
Act), No.9, Eighth Street,
Annai Sivagami Nagar, Ennore,
Chennai 600057.

... Petitioner

Vs.

1. The Commissioner
Office Of The Principal Special
Commissioner Of Commercial Tax Office Of
The Commercial Tax Ezhil Agam
Chepauk Chennai 600 005.

2. Deputy Commissioner ST
GST Appeals - I,

69/142



W.P.Nos.4562 of 2025, etc. batch

Greams Road, Chennai 600006

WEB COPY

3. The Assistant Commissioner ST
Thiruvottiyur Assessment Circle,
No.32, Integrated Commercial Taxes office Complex,
Elephant Gate Bridge Road, Chennai 600003.

4. The Branch Manager
HDFC Bank, No.754,
Thiruvottiyur High Road,
Thiruvottiyur, Chennai 600019

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records culminating in impugned Order dated 29.08.2024, vide Order No. ZD3308242723567, passed by the 3rd Respondent and the consequential recovery action initiated by the 4th Respondent vide 4th Respondent Vide 4th respondent letter dated 25.03.2025, and quash the same

W.P.No.15268 of 2025:

Hitech Building Materials
Represented by the Proprietor Mr.Karuppiah
Ganapathy No.5 A, Bharathi Nagar
2nd Cross, Ramakrishnapuram
Ganapathy, Coimbatore 641 006

... Petitioner

Vs.

1. The Deputy State Tax Officer/

70/142



W.P.Nos.4562 of 2025, etc. batch

The Deputy Commercial Tax Officer
Avarampalayam Circle, Coimbatore - III
Commercial Taxes Annex Buildings,
Ground Floor, Dr. Balasundaram Road,
Coimbatore- 641 018.

2. The Deputy Commissioner (st)
GST Appeal Commercial Taxes Annex Buildings
Dr.Balasundaram Road, Coimbatore 641 018

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for records from the file of first respondent in impugned Reference No.ZD330824287828P in GSTIN/ID 33ATNPG2983J1ZD dated 30.08.2024 passed for F.Y.2019-20 and consequential impugned Reference No. ZD3301252408898 in GSTIN/ID .33ATNPG2983J1ZD dated 27.01.2025, quash the same as barred by limitation, illegal, arbitrary and violative of principles of natural justice

W.P.No.15304 of 2025:

P. Godwin Prasanna
Proprietor of M/s. Jay Joh Communication,
Represented by his power agent
Mr. V. Pandiyan No. 47/A,
Thapal Munisamy Street,

71/142



W.P.Nos.4562 of 2025, etc. batch

Vaniyambadi Main Road,
Peddur, Alangayam, Vaniyambadi,
Tirupattur, Tamil Nadu 635 701

... Petitioner

Vs.

1. The Union Of India
Represented By The Secretary,
Department Of Revenue, Ministry Of Finance,
No.137, North Block,
New Delhi - 110 001.

2. The Goods and Services Tax Council
Represented by its Secretary, GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught palace, New Delhi 110001.

3. The Central Board of Indirect Taxes and Customs
Represented by its Director,
North Block, New Delhi 110001

4. The State of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration Department Secretariat,
Fort St. George, Chennai 600009

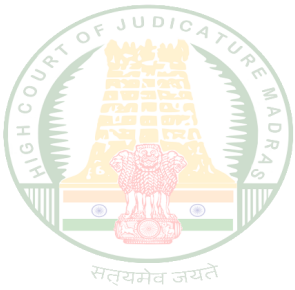
5. The Assistant Commissioner of GST and Central Excise
Vellore Division, Central Revenue Buildings,
Officers Line, Vellore 632 001

6. The Branch Manager
Bank of Baroda, Alangayam Branch
Tirupattur Dist. 635701

... Respondents

Prayer:

72/142



W.P.Nos.4562 of 2025, etc. batch

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned Notification No. 09/2023-Central Tax dated 31.03.2023 issued by the 3rd Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.15330 of 2025:

M/s Sri Pathy Associates Private Ltd
Rep. by its Director Mr Sekar.
S 62 Thangaperumal Street, Erode 638001

... Petitioner

Vs.

The Additional Commissioner
Office Of The Commissioner Of Goods And
Service Tax And Central Excise,
Gst Bhawan, No.1, Foulkes
Compound, Anaimeedu, Salem-636 001.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in Order-in-Original SI. No.17/2024-GST

73/142



W.P.Nos.4562 of 2025, etc. batch

(ADC), quash the order dated 30.08.2024 passed therein for the financial year 2019-20

WEB COPY

W.P.No.15334 of 2025:

P. Godwin Prasanna
Proprietor of M/s. Jay Joh Communication,
Represented by his power agent
Mr. V. Pandiyan
No. 47/A, Thapal Munisamy Street,
Vaniyambadi Main Road, Peddur,
Alangayam, Vaniyambadi, Tirupattur,
Tamil Nadu 635 701

... Petitioner

Vs.

1. The Union Of India
Represented By The Secretary,
Department Of Revenue,
Ministry Of Finance, No.137,
North Block,
New Delhi - 110 001.

2. The Goods and Services Tax Council
Represented by its Secretary,
GST Council Secretariat 5th Floor Tower II
Jeevan Bharti Building Janpath Road,
Connaught palace, New Delhi 110001.

3. The Central Board of Indirect Taxes and Customs
Represented by its Director,
North Block, New Delhi 110001

4. The State of Tamil Nadu
Represented by its Secretary to Government

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W.P.Nos.4562 of 2025, etc. batch

Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai 600009

WEB COPY

5. The Assistant Commissioner of GST and Central Excise,
Vellore Division, Central Revenue Buildings,
Officers Line, Vellore 632 001

6. The Branch Manager
Bank of Baroda, Alangayam Branch
Tirupattur Dist. 635701

...Respondents

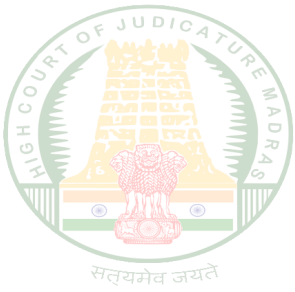
Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned Notification No. 56/2023-CT dated 28.12.2023 issued by the 3rd Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.15340 of 2025:

P.Godwin Prasanna
Proprietor of M/s. Jay Joh Communication,
Represented by his power agent
Mr. V. Pandiyan
No. 47/A, Thapal Munisamy Street,
Vaniyambadi Main Road, Peddur,
Alangayam, Vaniyambadi, Tirupattur,
Tamil Nadu 635 701

75/142



W.P.Nos.4562 of 2025, etc. batch

... Petitioner

Vs.

WEB COPY

1. The Union Of India

Represented by the Secretary,
Department of Revenue,
Ministry of Finance,
No.137, North Block,
New Delhi - 110 001.

2. The Goods and Services Tax Council

Represented by its Secretary, GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught palace,
New Delhi 110001.

3. The Central Board of Indirect Taxes and Customs

Represented by its Director, North Block,
New Delhi 110001

4. The State of Tamil Nadu

Represented by its Secretary to Government Commercial Taxes and
Registration Department Secretariat,
Fort St. George, Chennai 600009

5. The Assistant Commissioner of GST and Central Excise

Vellore Division, Central Revenue Buildings,
Officers Line, Vellore 632 001

6. The Branch Manager, Bank of Baroda,

Alangayam Branch Tirupattur Dist. 635701

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India

76/142



W.P.Nos.4562 of 2025, etc. batch

praying to issue a Writ of Certiorari, call for the records pertaining to the impugned Notification in G.O. Ms. No. 41/2023 dated 05.04.2023 issued by the 4th Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.15348 of 2025:

P.Godwin Prasanna
Proprietor of M/s. Jay Joh Communication,
Represented by his power agent
Mr. V. Pandiyan No. 47/A, Thapal Munisamy
Street, Vaniyambadi Main Road,
Peddur, Alangayam, Vaniyambadi,
Tirupattur, Tamil Nadu 635 701

... Petitioner

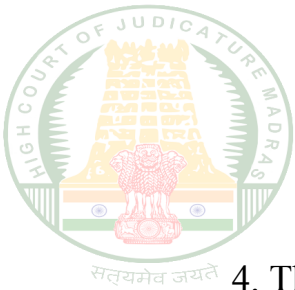
Vs.

1. The Union Of India
Represented by the Secretary,
Department of Revenue,
Ministry of Finance,
NO.137, North Block,
New Delhi - 110 001.

2. The Goods and Services Tax Council
Represented by its Secretary, GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building,
Janpath Road, Connaught palace, New Delhi 110001.

3. The Central Board of Indirect Taxes and Customs
Represented by its Director, North Block, New Delhi 110001

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W.P.Nos.4562 of 2025, etc. batch

WEB COPY

4. The State of Tamil Nadu

Represented by its Secretary to Government
Commercial Taxes and Registration Department Secretariat,
Fort St. George, Chennai 600009

5. The Assistant Commissioner of GST and Central Excise
Vellore Division, Central Revenue Buildings,
Officers Line, Vellore 632 001

6. The Branch Manager Bank of Baroda
Alangayam Branch Tirupattur Dist. 635701

...Respondents

Prayer:

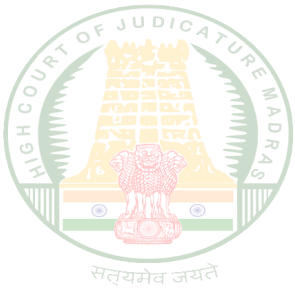
Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records pertaining to the impugned Notification in G.O. Ms. No. 1/2024 dated 02.01.2024 issued by the 4th Respondent and quash the same as it is manifestly arbitrary, void, contrary to the provision of Section 168A of the Central Goods and Services Tax Act 2017, and violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.Nos.16072 & 16077 of 2025:

Tvl Kandhavel Sago Factory
(Rep. by its Partner Krishnan Nadesan),
61/9 Pudupatti Main Road Vellakkalpatty
Rasipuram Namakkal 637 406

... Petitioner

78/142



W.P.Nos.4562 of 2025, etc. batch

Vs.

WEB COPY

1. The State Tax Officer
(also Known As Commercial Tax Officer)
Athur (rural), Salem Ii, Salem, Tamil Nadu.

2. The Branch Manager
No.6 Attur Main Road Devathanampudur- 637 406

3. The State of Tamil Nadu
(Rep. by its secretary) Commercial Taxes
Department Fort St. George Chennai 600 009

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

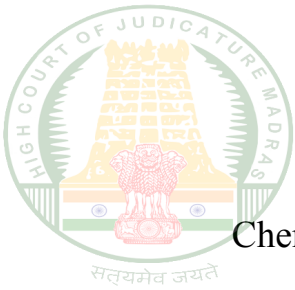
calling for the records on the files of the 3rd Respondent herein, in
G.O. Ms. No.1 dated 02.01.2024, quash the same

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC -07 with Reference No. ZD330824305336J dated
31.08.2024 along with the detailed order in GSTIN
33AALFK5343D1ZK/ 2019-2020 dated 31.08.2024 for the tax period
APR 2019 - MAR 2020 and quash the same

W.P.No.16730 of 2025:

M/s Perambur Sri Srinivasa Sweets and Snacks,
Represented by its Partner Mr.D.Srinivasan,
No.16/1, Perambur High Road, Perambur,

79/142



W.P.Nos.4562 of 2025, etc. batch

Chennai-600 011.

... Petitioner

WEB COPY

Vs.

The Assistant Commissioner (ST) (FAC),
Villivakkam Assessment Circle,
PAPJM Annexure Building, 2nd Floor,
No. 1 Grems Road, Chennai 06.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records in the order passed by the original Order of the Respondent dated 29.04.2024 in GSTIN 33AAHFP7042A1ZP / 2018-19 and the impugned Summary of order in DRC-07 in Ref. No ZD330424247661J dated 30.04.2024 and the rectified order dated 23.10.2024, issued by the Respondent, in GSTIN 33AAHFP7042A1ZP/2018-19 and the Summary of the Rectification order in DRC-08 in Ref. No. ZD331024174430X dated 23.10.2024, issued by the Respondent and quash the Orders as arbitrary and illegal

W.P.Nos.16892, 16899 & 16904 of 2025:

Tvl.Grace World
(Rep. by its Proprietor Sudhakar.S) No. 1/1,
Krishna Iyer Street, Nungambakkam,
Chennai, Tamil Nadu 600 034.

... Petitioner

80/142



W.P.Nos.4562 of 2025, etc. batch

Vs.

WEB COPY

1. The State Tax Officer
Valluvarkottam Assessment Circle, Central-iii
Zone, No.1, 6th Floor, Papjm (annexure)
Building, Greaves Road, Chennai-600 006.

2. Union of India
(Rep. by the Director, CBIC) Ministry of Finance,
Raj Path Marg, E Block, Central Secretariat,
New Delhi 110 011.

3. State of Tamil Nadu
(Rep. by its Secretary), Commercial Taxes
Department, Fort St. George,
Chennai 600 009.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 2nd Respondent herein in
Notification No.56/2023 - Central Tax dated 28.12.2023 and quash the
same as ultra vires Section 168A of the Central Goods and Service Tax
Act, 2017, apart from being violative of Article 14, Article 246A and
Article 265 of the Constitution of India

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC - 07 with Reference No. ZD330824137212P dated
16.08.2024 along with the attachment to DRC 07 dated 16.08.2024 for
the tax period April 2019 - March 2020 and quash the same

calling for the records on the files of the 3rd Respondent herein in



W.P.Nos.4562 of 2025, etc. batch

G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India

W.P.Nos.16971 & 16980 of 2025:

Tvl. D.C.N. Constructions
Rep. By Its Partner Mr. C-loganathan,
No.4/27, Sundarakuttai Village,
Chettykuppam Post, Gudiyattam,
Vellore - 635810.

... Petitioner

Vs.

1. The Union Of India
Represented By Its Secretary, Govt. Of India,
Ministry Of Finance,
No.137, North Block,
New Delhi - 110 001.

2. The State of Tamii Nadu
Rep by its Secretary to Govt
Commercial Taxes Department
Fort St George chennai

3. The state tax office gudiyattam
west Assessment circle
Intergrated Commercial Tax Building
parasurampanpatti gudiyattam

4. state tax office intelligence
Inspection 3 vellore

82/142



W.P.Nos.4562 of 2025, etc. batch

No 4 bharathiyar salai fort road vellore

...Respondents

WEB COPY

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari,

Calling for Respondent No.3 Order dated 31.08.2024 passed in GSTIN. 33AAEFD8147K1ZB/2019-20 and quash the same

order to declare Notification No.56/2023 - Central Tax dated 28.12.2023 as ultra-vires the provisions of the CGS Act being incapable of being issued under Section 168A of the CGST Act 2017 as being arbitrary and without the authority of law

W.P.No.17002 of 2025:

S.R. Ramesh
No.24/15, Jawahar Street,
P And T Colony East, Salem.

... Petitioner

Vs.

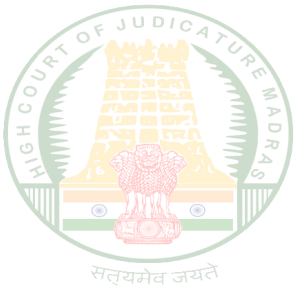
1. The Union Of India
Represented By Its Secretary,
Department Of Revenue,
Ministry Of Finance, New Delhi.

2. The State Tax Officer
Alagapuram Circle, Salem

...Respondents

Prayer:

83/142



W.P.Nos.4562 of 2025, etc. batch

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Declaration, direction, declaring the notification no.56/2023 - central tax dated 28.12.2023 as ultra vires the powers conferred on the 1st respondent by the Central Goods and Services Tax Act, 2017, and hence without authority of law, invalid and illegal

W.P.No.19778 of 2025:

M/s SIVAGAMI GLASS COMPANY,
Represented by its Proprietor Mr.S.Jayawel,
No.259/3, New Military Road,
Avadi 600 054, Tiruvallur District

... Petitioner

Vs.

The Deputy State Tax Officer Avadi
Assessment Circle,
Room No.122 First Floor,
Integrated Commercial Taxes Building,
Elephant Gate Bridge Road,
Vepery, Chennai-600 003

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records in the order passed by the original Order of the Respondent dated 06-08-2024 in GSTIN / 33AFVPJ2454D1ZI/ 2019- 2020 and the Summary of the order



W.P.Nos.4562 of 2025, etc. batch

dated 06-08-2024 in Ref. No. ZD330824046898T issued by the
Respondent and quash the Orders as arbitrary and illegal

WEB COPY

W.P.Nos.19927 & 19929 of 2025:

K.K.K Constructions,
Represented by its Managing Partner
Mr. Vetri Kathivel
No. 105-B, Pavalathampalayam,
Perundurai Road, Erode - 638107

... Petitioner

Vs.

1. Union Of India
Rep By Its Secretary, Department Of Revenue,
Ministry Of Finance, North Block, New Delhi

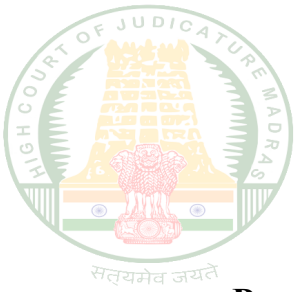
2. Central Board of Indirect Taxes and Customs
Central Board of Indirect Taxes and Customs Ministry of Finance,
Department of Revenue,
North Block New Delhi - 110 001

3. The Deputy Commercial Tax Officer
The Deputy Commercial Tax Officer,
Thindal Assessment Circle,
D. No. 161, Brough Road, Erode - 638003

4. The Deputy State Tax Officer I
The Deputy State Tax Officer- I,
O/o. The Assistant Commissioner (ST)
Thindal Assessment Circle,
D. No. 161, Brough Road, Erode - 638003

... Respondents

85/142



W.P.Nos.4562 of 2025, etc. batch

WEB COPY

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

call for the records pertaining to the impugned order vide DRC 07
dated 21.08.2024 issued in reference no. ZD330824184192C by the 3rd
respondent for the assessment year 2019-2020 and quash the same

call for the records pertaining to the impugned Notification No.
56/2023-Central Tax dated 28.12.2023 issued by the 2nd Respondent
and quash the same

W.P.Nos.20048 & 20057 of 2025:

Tvl BUILDING MATERIAL TRADERS
Rep By Its Proprietrix
Mrs Nirmala Ramprasad,
Old No New No 3. Sambandam Street
Perambur, Chennai 600011
GSTIN 33ALUPN8785C1ZI

... Petitioner

Vs.

1. The Assistant Commissioner (st)
Office Of The Assistant Commissioner
Villivakkam Assessment Circle,
No.15 And 16, 100 Feet Road, Malligai
Avenue, Chennai-600 099.

2. The State of Tamil Nadu,

86/142



W.P.Nos.4562 of 2025, etc. batch

Rep by the Secretary to Government,
Commercial Taxes and Regn Department
Fort St George, Chennai 600 009

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

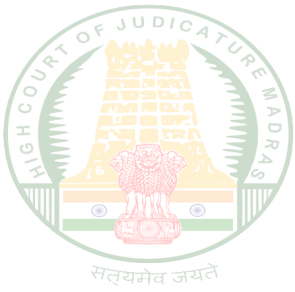
calling for the records of the impugned proceedings of the 1st
Respondent in GSTIN/33ALUPN8785C1ZI/2017-18 dated 09.12.2023
along with its consequential proceedings in Form DRC-07 vide Ref.No.
ZD331223055673L dated 09.12.2023 for the Tax Period July 2017-
March 2018 and quash the same

calling for the records in the files of the 2nd Respondent in the
impugned Notification G.O.(Ms) No.41 dated 05,04,2023 and quash the
same as manifestly arbitrary, void, contrary to the provision of Section
168A of the Tamil Nadu Goods and Services Tax Act 2017, and
violative of Articles 14, 19(1)(g) and 21 of the Constitution of India

W.P.No.20418 of 2025:

Tvl Mahalakshmi Auto Spares
Rep by its Proprietor - Suresh Badridas,
122/88B, Mahalakshmi Auto Spares,
Bypass road, Dharmapuri,
Tamilnadu - 636701

87/142



W.P.Nos.4562 of 2025, etc. batch

... Petitioner

Vs.

WEB COPY

1. The Assistant Commissioner (st)
The Office Of The Commercial Tax
Department, Dharmapuri.

2. The Deputy Commissioner
The office of the Deputy Commissioner CT,
GST Appeal, Salem

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records on the files of the impugned proceedings passed by the 1st Respondent order vide GSTIN 33BZXPS7645Q1ZZ / 2019-2020 dated 02.08.2024 along with the consequential proceedings summary order in FORM GST DRC 07 vide ref no. ZD330824012490R dated 02.08.2024 for the tax period 2019-20 along with the consequential proceedings of Acknowledgment for submission of appeal in FORM GST APL-02 passed by the 2nd Respondent vide ref no ZD3303251766847 dated on 23.03.2025 to quash the same

W.P.No.20793 of 2025:

Tvl.Sindhu Tent Works
Rep by its Prop- Suriyakumar Hemalatha,
4/188/1, Moolapalayam, Elavamalai, Erode
Tamil Nadu - 638316

88/142



W.P.Nos.4562 of 2025, etc. batch

... Petitioner

Vs.

WEB COPY

1. The State Tax Officer
O/o.The Commercial Tax Officer,
Chithode Assessment Circle, Erode
2. The Assistant Commissioner ST
Saligramam Assessment Circle,
No.46, Greenways Road, Chennai-600028.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to challenging the impugned order bearing ref No. GSTIN 33AEYPH6065C1ZE/ 2017-18 dated 21.12.2023 along with consequential proceedings in FORM GST DRC-07 vide Ref No. ZD3312231659948 dated 21.12.2023 under section 73 of the Act passed by the Respondent to quash the same

W.P.Nos.20845 & 20851 of 2025:

Abil Security Services
Represented by its Proprietor,
Thiru. S. Aruldevaraj No.4/31,
Devin House, Bharathiyar Street,
Palavakkam, Chennai

... Petitioner

89/142



W.P.Nos.4562 of 2025, etc. batch

Vs.

WEB COPY

The State Tax Officer (INT)
Also known as the commercial tax officer
Thiruvanniyur assessment circle
station room no. 242 integrated commercial
tax and registration department building
Nandanam chennai 600 035.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the Respondent herein in
GSTIN/33AYDPA6046R1Z9/2019-20 in FORM GST DRC-07
proceedings in Order Reference No. ZD330824287488R dated
30.08.2024 and quash the same

calling for the records on the files of the Respondent herein in
G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires
Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart
from being violative of Article 14, Article 246A and Article 265 of the
Constitution of India

W.P.No.21014 of 2025:

Sathyamangalam Giril Manufacturers Welfare
Associations Defunct
Rep By Its President Krishnan Unnikrishnan,
85/1, Bus Stand Back Side,

90/142



W.P.Nos.4562 of 2025, etc. batch

Rangasamuthram, Sathyamangalam
Erode District,
GSTIN.33AAGAS5971D1ZH

... Petitioner

Vs.

The Deputy State Tax Officer
Office Of The Deputy Commercial Tax Officer,
Sathyamangalam, Erode District

... Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the impugned proceedings of the respondent herein in GSTIN 33AAGAS5971D1ZH/2019-20 dated 19.08.2024 along with its consequential summary order in Ref.No.ZD330824157023M dated 19.08.2024 for the Tax Period April 2019 - March 2020 and quash the same.

W.P.Nos.21030, 21040 & 21033 of 2025:

Tvl.S.M.Power Systems, Rep. by its
proprietrix Mrs.V.Suganthi
S.F.No.153, Site No.46, Nehru Nagar,
Malumichampatti, Madukkarai,
Coimbatore 641050.

... Petitioner

Vs.

1.The Deputy Commercial Tax Officer / The
Deputy State Tax Officer- I Podanur Circle,

91/142



W.P.Nos.4562 of 2025, etc. batch

Coimbatore Commercial Tax Complex,
Dr.Balasundaram Road, Coimbatore- 641 018.

WEB COPY

2.The State of Tamil Nadu,
Rep. by its Secretary to Government
Commercial Taxes Department
/GST State Tax Fort. St. George,
Chennai 600 009.

3.Union of India, Secretary to the
Government of India Ministry of Finance
(MOF), Raj Path Marg, E Block,
Central Secretariat, New Delhi 110011.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for records pertaining to the impugned order passed by the
First Respondent in GSTIN . 33EKIPS0943G1Z3/2017-18 dated
14.12.2023 and Summary of Order in Reference No. ZD331223272457G
dated 30.12.2023, quash the same as illegal, without jurisdiction and in
gross violation of Principles of Natural Justice and further direct the First
Respondent to re-do the assessment afresh after providing an opportunity
of Personal Hearing

calling for records pertaining to the impugned order passed by the
First Respondent in Reference No.ZD3304240053702 dated 01.04.2024
in GSTIN/ID .33EKIPS0943G1Z3 for F.Y.2018-19 and quash the same
as it is illegal, without jurisdiction and in gross violation of Principles of
Natural Justice and further direct the First Respondent to re-do the

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W.P.Nos.4562 of 2025, etc. batch

WEB COPY

assessment afresh after providing an opportunity of Personal Hearing

calling for records pertaining to the impugned order passed by the First Respondent in Reference No. .ZD331223098309B dated 14-12-2023 in GSTIN/ID. 33EKIPS0943G1Z3 for F.Y.2017-18 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the First Respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing

W.P.No.22036 of 2025:

Tvl Globus Clothing Company
34, Bridge Way Colony Extn.
3rd Street, Tiruppur
Rep by its Partner
Mr Jagannathan Ramachadran

... Petitioner

Vs.

1. Assistant Commissioner (ST)
Kngu Nagar Circle, Tirupur

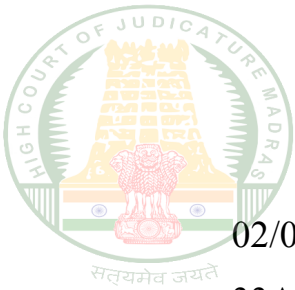
2. State Tax Officer (ST)
Kongu Nagar Circle, Tiruppur

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records relating to the impugned order bearing Reference No.ZD330724019190S dated

93/142



W.P.Nos.4562 of 2025, etc. batch

02/07/2024 with proceedings thereon bearing GSTIN
33AAGFG7165G1ZF /2019-20 dated 02/07/2024 passed by the First
Respondent, quash the same

W.P.No.22290 of 2025:

R P Projects
Rep by Its Partner
Manda Venkata Sai Surya Prasad,
3/42D, Krishnagiri Bye Pass Road,
Krishnagiri -635109.NO 3 42D
Krishnagiri By pass road krishnagiri

... Petitioner

Vs.

1. Union of India
Rep. by the Secretary of Government of India,
Ministry of Finance New Delhi-110001.

2. The State of Tamil Nadu
Rep by its Secretary,
Commercial Taxes Department, Tamil Nadu

3. The Assistant Commissioner ST FAC
Hosur South II Assessment Circle,
Seetharaman Nagar Hosur

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari, calling for 3rd Respondent Order

94/142



W.P.Nos.4562 of 2025, etc. batch

dated 31.08.2024 with Ref. No. GSTIN 33AAHFR8806N1ZQ/2019-20
and quash the same

WEB COPY

W.P.Nos.22505, 22520 & 22513 of 2025:

Tvl AMK Commodities and Operations
(Represented by its partner
Mr. Madhukumaran) 102A, L Block,
19th Street, Anna Nagar East, Chennai,
Tamil Nadu 600 102

... Petitioner

Vs.

1. The Deputy State Tax Officer 1
Ayanavaram Assessment Circle,
F/50, Third Floor, First Aenue,
Anna Nagar (East) Chennai 600 102

2. Deputy Commissioner State Tax
Central - II, Chennai Central Division,
No.1, PAPJM Building, Greams Road,
Chennai 600 006.

3. The Manager
Andhra Bank, No. 55/61, Mcnichols Road,
Buckingham Terrace, Ground Floor,
Chetpet, Chennai 600 031.

4. The Manager
Karur Vysya Bank, No. 568,
KVB Towers, 1st Floor, Anna Salai,
Teynampet, Chennai 600 018.

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W.P.Nos.4562 of 2025, etc. batch



WEB COI

5. State of Tamil Nadu
(Rep. by its Secretary), Commercial Taxes
Department, Fort St. George,
Chennai 600 009.

...Respondents

Prayer:

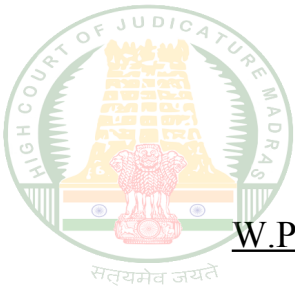
Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC - 07 with Reference No. ZD330424215572Q dated
26.04.2024 along with the detailed order in GSTIN 33ABAF2631
A1ZG /2018-19 dated 26.04.2024 for the tax period 2018-19 and quash
the same

calling for the records on the files of the 5th Respondent herein in
G.O.M.S.No.1 dated 02.01.2024, and quash the same as ultra vires
Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart
from being violative of Article 14, Article 246A and Article 265 of the
Constitution of India

calling for the records on the files of the 1st Respondent herein in
FORM GST DRC -07 with Reference No. ZD3308241813682 dated
21.08.2024 along with the detailed order in GSTIN 33ABAF2631
A1ZG /2018-19 dated 21.08.2024 for the tax period 2019-20 and quash
the same

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W.P.Nos.4562 of 2025, etc. batch

W.P.Nos.24432, 24437 & 24440 of 2025:

WEB COPY

Southern Brothers Cuisinee Private Limited
(Rep by its Director Muralidharan.D),
Ground Floor, Pinacle,
International Tech Park, CSIR Road,
Taramani, Chennai, Tamilnadu-600113

... Petitioner

Vs.

1. The State Tax Officer(fac)
Adyar Assessment Circle,
Chennai

2. Union of India
Raj Path Marg, E Block,
Central Secretariat, New Delhi 110 011

3. State of Tamil Nadu,
(Rep. by its Secretary),
Commercial Taxes Department,
Fort St. George, Chennai 600 009.

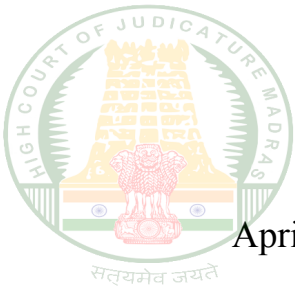
...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the first Respondent herein in
GSTIN 33AAXCS7853H1ZN /2019-20 dated 23rd August, 2024 along
with the summary of the order in form GST-DRC-07 reference no.
ZD330824215862D dated 23rd August, 2024 for the tax period between

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W.P.Nos.4562 of 2025, etc. batch

April 2019 to March 2020 and quash the same

calling for the records on the files of the second Respondent herein in Notification No.56/2023 and Central Tax dated 28th December, 2023 and quash the same as ultra vires Section 168A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India

calling for the records on the files of the third Respondent herein in G.O.M.S.No.1 dated 2nd January, 2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India

W.P.No.24436 of 2025:

Sakthi Traders
Rep by its Managing Partner Sakthiselvan
No 1 Nehru Colony 1st Street
Nanganallur Chennai-600061

... Petitioner

Vs.

1. The Government Of Tamil Nadu
Rep. By Its Secretary Finance Department,
Tamil Nadu Government Secretariat, Chennai.

2. Deputy State Officer-2
Nanganallur Assessment Circle,
No.224, Second Floor,
Integrated Building Of Commercial Taxes
Adm Registration Department,

98/142



W.P.Nos.4562 of 2025, etc. batch

Farnpet, Chennai-35.

...Respondents

WEB COPY

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, call for the records of the 1st respondent containing the Notification in G.O.(Ms.) No.105 dated 08.07.2022 (impugned Notification No.1) and Notification in G.O.(Ms)No.41 dated 05.04.2023 (impugned Notification No.2) issued by the 1st Respondent and consequential notice in DRC-01 issued by the 2nd respondent in GSTIN/33ACAFS1000J1ZS/ 2017-2018 dt. 22.09.2023 (impugned notice) and the order passed by the 2nd Respondent in GSTIN/33ACAFS1000J1ZS/2 017-18 dt. 20.12.2023 (impugned order) and quash the same

W.P.Nos.24623, 24630 & 24632 of 2025:

M/s.MOHIB SHOES PRIVATE LIMITED
Represented By Its Director
K. Mohammed Mohibullah
No.30/65, Maddox Street, Choolai,
Chennai-600 112.

... Petitioner

Vs.

The Assistant Commissioner (st)
Choolai Assessment Circle,
Room No.109, I Floor, Papjm Annexe
Building, Greams Road, Chennai- 600 006.

...Respondents

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W.P.Nos.4562 of 2025, etc. batch

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records of the respondent in his proceedings in
GSTIN .33AAECM6730A1Z0/2018 - 2019, quash the order dated
25.04.2024 passed therein

calling for the records of the respondent in his proceedings in
GSTIN .33AAECM6730A1Z0/2019 - 2020, quash the order dated
08.08.2024 passed therein

calling for the records of the respondent in his proceedings in
GSTIN. 33AAECM6730A1Z0/2019 - 2020, quash the order dated
27.08.2024 passed therein

W.P.No.24018 of 2025:

Tvl Jai Motors
Rep By Its Prop.- Paramasivam,
No.124, Salem Main Road,
Bharathipuram , Dharmapuri ,
Tamil Nadu, 636 705.

... Petitioner

Vs.

The State Tax Officer
O/o.The Commercial Tax Officer,
Dharmapuri.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India

100/142



W.P.Nos.4562 of 2025, etc. batch

praying to issue a Writ of Certiorari, call for the records of the Respondent herein in its impugned order passed by the Respondent in the order vide Ref No. GST/33ARAPP9486A1ZS /2019.2020 dated 16.08.2024 along with consequential order in FORM GST DRC- 07 bearing ref No. ZD3308241337872, dated 16.08.2024 under Section 73 for the present in the circumstances of this case

W.P.No.15527 of 2025:

M/s Manjilas Food Tech Pvt Ltd
Represented by its Director
Mr. Santhosh Manjila,
4-7-086/A, Manjilas Food Tech Pvt Ltd,
Water Works Road, Anyam Garden,
Yanam, Puducherry 633 464

... Petitioner

Vs.

1. Assistant Commissioner
Office fo the Assistant Commissioner of GST
and Central Excise Karaikal Division,
Cnetral Revneue Building beach Road,
karaikal 609 602

2. Assistant Commissioner III
Audit Commissionerate,
No.1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar, Western Extension, Chennai

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India

101/142



W.P.Nos.4562 of 2025, etc. batch

praying to issue a Writ of Certiorari, direction or order and quash the order-In- Original No 02 / 2024-25 (GST) dated 17.04.2024 and Rectification of Mistake order No 3/ 2024 - 25 (GST) dated 18.12.2024

W.P.Nos.25686, 25711 & 25708 of 2025:

Tvl Rangappan Veeraraghavan
(Civil Contractor) 4/1, Maps Main Road,
Sadras, Kalpakkam, Kancheepuram,
Tamilnadu-603102

... Petitioner

Vs.

1. The Deputy State Tax Officer 1
Thirukazhukundram Circle,
Chengalpattu

2. Union of India
(Rep by its Director Dept of Revenue Ministry of Finance),
Raj Path Marg, E Block, Central Secretariat,
New Delhi 110 011

3. State of Tamil Nadu
(Rep by its secretary),
Commercial Taxes Department,
Fort St. George, Chennai 600 009.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India
praying to issue a Writ of Certiorari,

calling for the records on the files of the 1st Respondent herein in
GSTIN/33ACHPV7539G3Z6 dated 5th August, 2024 issued along with

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W.P.Nos.4562 of 2025, etc. batch

the summary of the order in form GST-DRC-07 reference no. ZD330824035132S dated 5th August 2024 passed for the assessment year between April 2019 to March 2020 and quash the same,

calling for the records on the files of the 3rd Respondent herein in G.O.M.S.No.1 dated 2nd January, 2024, and quash the same as ultra vires Section 168A of the Tamil Nadu Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India

calling for the records on the files of the 2nd Respondent herein in Notification No.56/2023-Central Tax dated 28th December, 2023 and quash the same as ultra vires Section 168A of the Central Goods and Service Tax Act, 2017, apart from being violative of Article 14, Article 246A and Article 265 of the Constitution of India

W.P.No.25719 of 2025:

Mohib India Shoes Pvt Ltd,
Represented By Its Director K Ifzal Ahmed
Old No.27, New No.59, Bakers Street,
Choolai, Chennai 600 006

... Petitioner

Vs.

The State Tax Officer
Choolai Assessment Circle,
No 1 PAPJM Annexe building,
Greens Road, First Floor,
chennai 600 006

...Respondents

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W.P.Nos.4562 of 2025, etc. batch

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, calling for the records of the respondent in his proceedings in GSTIN/33AHCA7403R1ZE/2019-20, quash the order dated 30.07.2024 passed therein

W.P.No.26127 of 2025:

Recap Ventures Private Limited
Rep. By Its Managing Director
Mr. LALITHAMBA Gb No 6,
Ground, Triveni, First Cross Road,
Kasturba Nagar, Adyar, Chennai,
Tamil Nadu, 600020

... Petitioner

Vs.

1. Union Of India
Rep by the Secretary to Government of India
Ministry of Finance, New Delhi- 110 001.

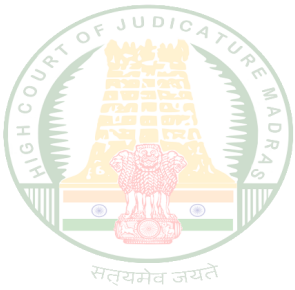
2. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza-1 Sector 5,
Pushp Vihar New Delhi 110017.

3. The State Tax Officer (FAC)
Adyar Assessment Circle.
Room No. 244, II Floor,
Integrated Commercial Taxes and Registration
Department (South Tower),
Nandanam, Chennai 35.

...Respondents

Prayer:

104/142



W.P.Nos.4562 of 2025, etc. batch

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, to call for the records of Notification No.56/2023-Central Tax dt.28.12.2023 issued by the 2nd respondent and its culminating Original Impugned Assessment Order dated 30.08.2024 and Its Consequent rectified Assessment Order dated 24.12.2024 bearing GSTIN. No. 33AAHCR2749H2ZA/2019-20 issued by the 3rd Respondent and quash the same as arbitrary and ultra-virus and and consequently direct the respondent to raise petitioners bank attachment dated 24.04.2025

W.P.No.27138 of 2025:

Tvl Commercial Road Carrier
Represented by its Proprietor,
Mr. Ramasamy Murugesan,
No. 29/1-113, Keel Kullaveeran Patty,
Madayankuttai-PO, Mettur Dam, Salem,
Tamilnadu- 636 452.
GSTN 33AKYPM5950B2ZX

... Petitioner

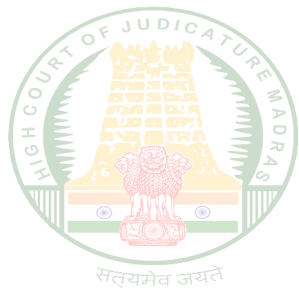
Vs.

The Assistant Commissioner ST FAC
Office Of The Commercial Tax Officer,
Metur Of The Commercial Tax Officer,
Mettur Assessmetn Circle, Mettur,
Salem Taminadu

...Respondents

Prayer:

105/142



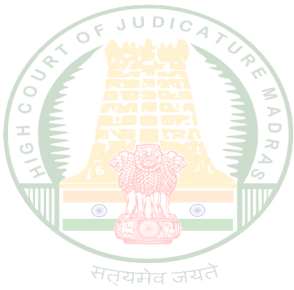
W.P.Nos.4562 of 2025, etc. batch

Writ Petition filed under Article 226 of the Constitution of India praying to issue a Writ of Certiorari, Call for the records on the files of the impugned proceedings of the Respondent herein in its impugned order passed in GSTIN 33AKYPM5950B2ZX/2018-2019 dated 10.04.2024 along with the Consequential DRC-07 order bearing Ref No ZD330424084344I dated 11.04.2024 for the Tax Period 2018-19, and quash the same

COUNSEL FOR PETITIONERS

MR.S.MUTHUVENKATARAMAN
IN W.P.Nos.4562, 4565, 6693,6705,6722,12194 OF 2025

MR.ABDUL RAHMAN
IN W.P.No.4673, 6389,12714,14834, 26127 OF 2025



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W.P.Nos.4562 of 2025, etc. batch

MR.J.ADITHYA REDDY IN W.P.Nos.4765, 5018, 5100, 5164, 5726, 5729, 6983,6984,8462,8467,10170,10234,12196,12391, 12686, 16971,16980,22290 OF 2025

MRS.R.HEMALATHA IN W.P.No.4833, 4835,5550, 8575, 8578, 10634, 10950, 11221, 13670, 14810, 20418, 20793, 24018, 27138 OF 2025

MS.G.GAYATHRI IN W.P.No.5692, 5698, 5702 OF 2025

MS.L.MAITHILI IN W.P.Nos.6438,6571 OF 2025

MR.G.DERRICK SAM IN W.P.Nos.6563,6699,8218,8222, 9872,11608,11725,12352,13524,13529,13642,13644,13746, 13749,13993,14001,14094,14096,14771,14772, 19927,19929 OF 2025

MR.L.MURALI KRISHNAN IN W.P.Nos.6863 OF 2025

MR.HARI RADHAKRISHNAN
IN W.P.Nos.7296,7299,7301,7305, 7307 OF 2025

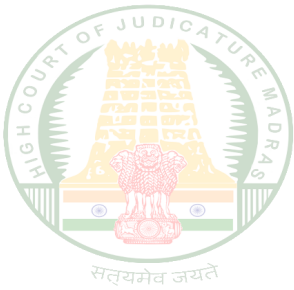
MR.SP.CHIDAMBARAM IN W.P.Nos.7528 OF 2025

MR.N.V.BALAJI IN W.P.Nos.8881,11652,11660 OF 2025

MR.P.ARUMUGAM FOR MR.S.MUTHUVENKATARAMAN
IN W.P.Nos.9221,9225 of 2025

MR.B.SYED ABDUL WAKEEL
IN W.P.Nos.9512,10141,9516, 11064,11095,11117,11082, 11156,20845,20851,22505,22520, 22513 OF 2025

MRS.S.P.SRI HARINI IN W.P.Nos.9535, 9622, 9542, 9557, 9545 OF 2025



WEB COPY

W.P.Nos.4562 of 2025, etc. batch

MR.M.ARAVIND SUBRAMANIAM, SENIOR COUNSEL FOR
MR.V.HARIBABU IN W.P.Nos.10092, 10094, 15035 OF 2025

MRS.G.VARDINI KARTHIK IN W.P.Nos.10345 OF 2025

MR.M.NARASIMHA BHARATHI
IN W.P.Nos.12268,12271 OF 2025

MR.B.RAVEENDRAN IN W.P.No.12470 OF 2025

MR.K.A.PARTHASARATHY IN W.P.Nos.13262,13270 OF 2025

MR.K.SANKARANARAYANAN
IN W.P.Nos.15002,15268,21030, 21040,21033 OF 2025

MS.T.V.MUTHU ABIRAMI
IN W.P.Nos.15304,15334,15340,15348 OF 2025

MR.P.RAJKUMAR IN W.P.NO.s.15330 OF 2025

MR.N.PRASAD IN W.P.Nos.16072,16077 OF 2025

MR.JOSEPH PRABAKAR IN W.P.Nos.16730,19778 OF 2025

Mr.NAJEEB USMAN KHAN IN W.P.NO.s.16892,16899 OF 2025

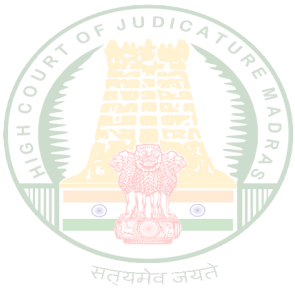
MR.V.SRIKANTH IN W.P.nos.17002 of 2025

MR.S.RAJASEKAR IN W.P.NO.s.20048,20057,21014 of 2025

MR.T.R.RAMESH IN W.P.NO.s.22036 of 2025

MS.S.VISHNUPRIYA
IN W.P.NO.s.24432,24437,24440,25686,25708,25711 OF 2025

MR.R.KANNAN IN W.P.NO.s.24436 OF 2025



W.P.Nos.4562 of 2025, etc. batch

WEB COPY

MR.P.V.SUDAKAR
IN W.P.NOs.24623,24630,24632,25719 OF 2025

MR.ASWIN GOPAKUMAR IN W.P.No.15527 of 2025

COUNSEL FOR RESPONDENTS

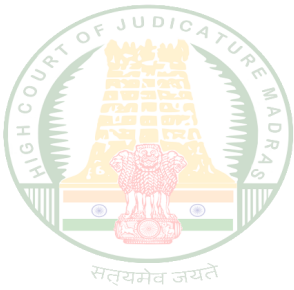
MRS.REVATHI MANIVANNAN, Sr St Counsel
FOR RR1 TO 3 IN W.P.NOs.4562,4565, 7296,
7299,7301,7305 & 7307 of 2025
FOR RR1 AND 2 IN W.P.NOs.4673,11608 of 2025
FOR R1 IN W.P.No.4765 of 2025
FOR R3 IN W.P.NOS.21030,21040,21033 of 2025

MR.K.S.RAMASWAMY, SENIOR STANDING COUNSEL
FOR RESPONDENT IN W.P.NOs.4833 of 2025
FOR RR1 AND 2 IN W.P.NOs.8218,8222,12714,15527,26127/25
FOR R1 IN W.P.NOs.8462,8467,12686 of 2025
FOR R2 IN W.P.NO.25686,25708,25711 of 2025

MR.T.RAMESH KUTTY, SENIOR PANEL COUNSEL
FOR R1 IN W.P.NOs.5018,5100,5164, of 2025

MR.SAI SRUJAN TAYI, SENIOR PANEL COUNSEL
AND MS.POOJA JAIN, JUNIOR PANEL COUNSEL
FOR R2 IN W.P.NOs.5692,5698,5702 of 2025
FOR R1 IN W.P.NOS.5726,5729 of 2025

MR.A.P.SRINIVAS, SENIOR STANDING COUNSEL
FOR RR1 AND 2 IN W.P.NO.6389,12532 of 2025
FOR RR1 TO 3 IN W.P.NOs.6722 of 2025
FOR R1 IN W.P.NO.6983, 6984,12196,12391 OF 2025
FOR RR1 TO 3 AND 5
IN W.P.Nos.15304,15334,15340,15348 of 2025



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W.P.Nos.4562 of 2025, etc. batch

MR.B.RAMANAKUMAR, SENIOR STANDING COUNSEL
FOR RR1 TO 3 IN W.P.NOS.9535,9622,9542,9557,9545/25
FOR RR1 AND 2 IN W.P.NOS.13524 & 13529 of 2025

MR.R.P.PRAGADISH, SENIOR STANDING COUNSEL
AND MR.T.NALINIDHAR, JR.PANEL COUNSEL
FOR R1 IN W.P.Nos.10170 of 2025
FOR R2 IN W.P.NOs.11064,11095,11117,11082 of 2025
FOR RR1 AND 2 IN W.P.NOs.13746,13749,13993,14001/25

MR.SU.SRINIVASAN, SENIOR PANEL COUNSEL
AND MR.T.NALINIDHAR, JR.PANEL COUNSEL
FOR R1 & R2 IN W.P.NOs.11725 of 2025

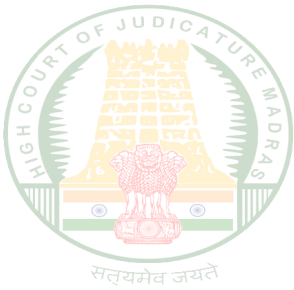
MR.S.M.DEENADAYALAN, SENIOR STANDING COUNSEL
For Respondents in WP.Nos.14094 & 14096 of 2025
FOR RR1 AND 2 IN W.P.NOs.14771,14772,14834 of 2025
FOR R1 IN W.P.NOs.17002, 16971, 16980 of 2025

MR.RAJNISH PATHIYIL, SENIOR PANEL COUNSEL
FOR SOLE RESPONDENT in WP.No.15330 of 2025

MR.S.GURUMOORTHY, SENIOR PANEL COUNSEL
AND MR.G.MEGANATHAN, JR.PANEL COUNSEL
FOR RR1 AND 2 IN W.P.NOs.19927,19929 of 2025
FOR R2 IN W.P.NOs.24432,24437,24440 of 2025

MR.RAJENDRAN RAGHAVAN, SPC
FOR R1 to R3 in WP.No.4835, 6693, 6705 of 2025
for R1 & R2 in WP.No.6563, 6699, 8218, 8222,
13642, 13644 & 6983 of 2025
For R1 in WP.No.10234 of 2025

MR.V.PRASHANTH KIRAN, GOVERNMENT ADVOCATE (T)
FOR RR4 AND 5 IN W.P.NOs.4562,4565, of 2025
FOR RR2 AND 3



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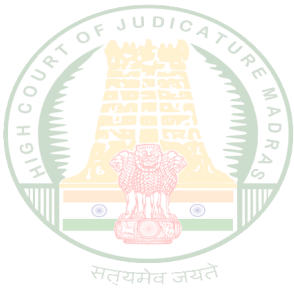
W.P.Nos.4562 of 2025, etc. batch

IN W.P.NOs.4765,5018,5100,5164,5726,5729,8462,
8467, 6983 & 6984 of 2025
FOR R3 IN W.P.NOs.12352,26127 of 2025
FOR RR1,2, AND 4 IN W.P.NOs.13262,13270 of 2025
FOR Sole Respondent IN W.P.NO.24623,24630,24632,24018/25

MR.T.N.C.KAUSHIK, AGP(T)
FOR R3 IN W.P.NOs.4673,6389,6563,6699,14771,14772/25
FOR SOLE RESPONDENT
IN W.P.NOs.6438,6571,8881,12194,12268,12271/25
FOR RR4 AND 5 IN W.P.No.6722,7296,7299,7301,7305,7307,
9535,9622, 9542,9557,9545 of 2025
FOR RR1 AND 3
IN W.P.NOs.11064,11095,11117,11082,24432,24437,24440/2025
FOR RR2 AND 3 IN W.P.NOs.12686 of 2025
FOR R2 IN W.P.Nos.17002 of 2025
FOR RR1 AND 2 W.P.NOs.20048,20057 of 2025

MS.AMIRTAPOONKODIDINAKARAN, GA(T)
FOR RR4 TO 6 IN W.P.NOs.4835 of 2025
FOR SOLE RESPONDENT
IN W.P.NOs.9221,9225,10634,11660,22036 of 2025
FOR RESPONDENTS IN W.P.NOs.10092,10094,24436 of 2025
FOR RR2 AND 3 IN W.P.NOs.10170,10234 of 2025
FOR R3 IN W.P.NOs.11608,13642,13644, 11725 of 2025

MR.C.HARSHA RAJ, SPECIAL GOVERNMENT PLEADER (T)
FOR SOLE RESPONDENT
IN W.P.NOS.5550,11156,11652,16730,21014 of 2025
FOR RR4 AND 5 IN W.P.NOs.6693,6705 of 2025
FOR R3 IN W.P.NOs.12714,14834 of 2025
FOR RR1 & 3 IN W.P.NOs.16892,16899,16904 of 2025
FOR RR3 AND 4 IN W.P.NOs.19927,19929 of 2025
FOR RR2 AND 3 IN W.P.NOs.22290 of 2025
FOR RR1 & 2 in WP.No.21030, 21040 & 21033 of 2025



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W.P.Nos.4562 of 2025, etc. batch

MRS.K.VASANTHAMALA, GOVERNMENT ADVOCATE (T)
FOR RR1 AND 3

IN W.P.NOs.5692,5698,5702,16072,16077,
25686,25708,25711/25

FOR SOLE RESPONDENT IN W.P.NOs.6863,
7528,9872,11221,13670,14810,25719, 27138 of 2025
FOR R3 IN W.P.NOs.8218,8222,13746,13749,13993,
14001, 14094 & 14096/25

FOR RR2 AND 3 IN W.P.NOs.12196,12391 of 2025
FOR RR1 AND 2 IN W.P.NOs.15268,20418 of 2025

MS.P.SELVI, GOVERNMENT ADVOCATE (T)
FOR SOLE RESPONDENT

IN W.P.NOs.8575,8578,10950,19778,10845,20851,15002 of 2025
FOR RR1 AND 3 IN W.P.NOs.9512,10141,9516,9518 of 2025

FOR RR1 AND 2 IN W.P.NOs.10345,20793 of 2025

FOR R3 IN W.P.NOs.13524, 13993, 14001 of 2025

FOR R4 & R5 IN W.P.NOs.15304,15334,15340,15348 of 2025

FOR RR2 TO 4 IN W.P.NOs.16971,16980 of 2025

FOR RR1,2 AND 5 IN W.P.NOs.22505,22520,22513 of 2025

FOR R1 to R3 in WP.No.15035/2025

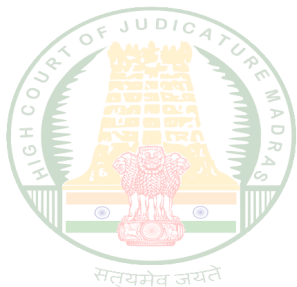
R3 – No appearance in WP.No.10345/25

R2 – Notice not ready in WP.No.16072 & 16077 of 2025

COMMON ORDER

These Writ petitions have been filed by the petitioners challenging the validity of Notification No.56/2023 issued by the GST Council.

2. As the issue involved in all these Writ Petitions, is identical in nature and the relief sought thereunder, is interconnected, these Writ Petitions are being disposed of vide this Common Order.



W.P.Nos.4562 of 2025, etc. batch

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3. When this Writ Petition is taken up for hearing, the respective learned counsel for the petitioner and learned counsel for the respondent, would submit that the issue involved in the present Writ Petitions has already been decided vide the common order of this Court, dated 12.06.2025 passed in W.P.Nos.17184 of 2024, etc., batch, wherein, this Court has categorically held in paragraphs 9 to 12 as under:

“i) The authorities under the CGST Act shall have the benefit of exclusion of the period 15.03.2020 to 28.02.2022, while reckoning limitation under sub section (2) and (10) to Section 73 of CGST Act, in terms of the of the Supreme Court dated 10.01.2022 passed under Article 142 of the Constitution.

ii) Notification Nos.9 and 56 of 2023 stands vitiated and illegal for the following reasons:

a) It results in diminishing / curtailing the limitation which was otherwise available in view of the order of the Hon'ble Supreme Court under Article 142 of Constitution, and thus contrary to the object of Section 168A of CGST Act.

b) It proceeds on an erroneous assumption of the limitation available and a misconception as to the scope and effect of the order of Hon'ble Supreme Court



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W.P.Nos.4562 of 2025, etc. batch

under Article 142 of Constitution. The impugned notification made on an erroneous assumption of the position in law is unsustainable on the ground of being arbitrary.

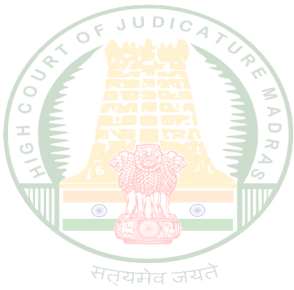
c) The impugned notification results in extinguishing vested right of action with the authorities under CGST Act by diminishing the limitation thus suffers from the vice of arbitrariness.

d) The impugned notification is issued on the basis of recommendation made without examining relevant materials discussed supra and thus stands vitiated.

e) In addition to the above reasons, impugned notification No.56/2023 is made even prior to the recommendations of the GST Council, failure to comply with the statutory mandate renders the notification illegal.

f) The impugned notification no.56/2023 is issued on the basis of the recommendations of GIC which cannot be a substitute for GST Council and thus stands vitiated.

11. There are issues relating to violation of principles of natural justice, lack of jurisdiction, errors apparent on the face of record etc. These are questions which will have to be re examined by the assessing authority inasmuch as the thrust of the petitioner's submissions before this Court as well as



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W.P.Nos.4562 of 2025, etc. batch

before the authorities has been primarily on the jurisdiction in view of the challenge to the validity of the notification.

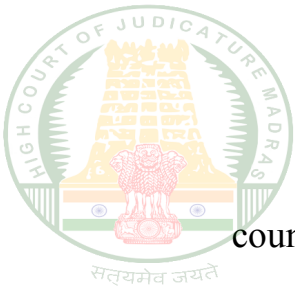
12. In light of the present order, this Court is inclined to remand all the matters back to the assessing authority for passing orders afresh:

i. In case challenge is to the order of assessment/adjudication, petitioners shall treat the impugned orders as show cause notice and submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

ii. In case the challenge is to the notice it is open to the petitioner to submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

13. Accordingly, the writ petitions stand disposed of. No costs. Consequently, connected miscellaneous petitions are closed. ”

4. Therefore, considering the submissions made by the learned



W.P.Nos.4562 of 2025, etc. batch

counsel for the petitioner and by following the aforesaid order dated

12.06.2025 passed by this Court in W.P.Nos.17184 of 2024, etc., batch,

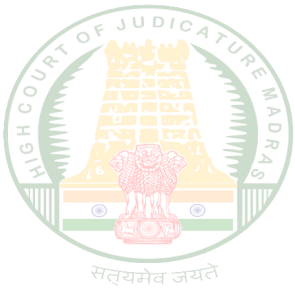
this Court holds that the impugned Notification No.56/2023 stands vitiated and illegal. In such case, all the impugned orders are liable to be set aside.

5. Accordingly, this Court pass the following orders:

i) The impugned Notification No.56/2023 dated 28.12.2023 stands vitiated and illegal.

ii) In case challenge is to the order of assessment/adjudication, petitioners shall treat the impugned orders as show cause notice and submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.

iii) In case the challenge is to the notice it is open to the petitioner to submit their objections within a period of 8 weeks from the date of uploading of the Web Copy of this order and the authorities shall proceed to pass orders afresh after affording the petitioners an opportunity of hearing.



W.P.Nos.4562 of 2025, etc. batch

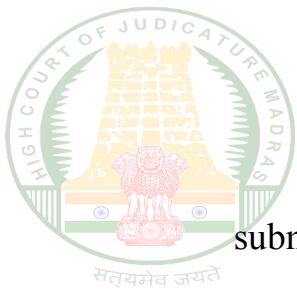
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6. With the above directions, the present Writ Petitions are disposed of. No costs. Consequently, connected Miscellaneous Petitions are closed.

7. At this juncture, the learned Additional Government Pleader (Taxes) appearing for the respondents would submit that as far as the aforesaid order dated 12.06.2025 is concerned, the said batch of writ petitions were filed 1½ years back and hence, the petitioners cannot apply similar yardsticks for the present cases, which are listed today. He further submitted that he had instructions to seek for pre-condition in cases, where the impugned orders are set aside.

8. As far as the above request is concerned, in the batch of petitions pertaining to similar issue, the Hon'ble Single Judge (MSQJ) has already passed the aforesaid order dated 12.06.2025 without imposing any condition. Thus, in order to follow the uniformity, this Court has remitted the matters without conditions. It is made clear that with respect to the cases which are going to be filed in future, the

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W.P.Nos.4562 of 2025, etc. batch

submissions with respect to the imposing of the condition will be considered.

28.07.2025

Speaking/Non-speaking order

Index : Yes / No

Neutral Citation : Yes / No

nsa

To

1. The Union of India

Rep by the secretary, Department of Revenue,
Ministry of finance, No.137, North Block,
New Delhi- 110 001.

2. The Goods and Services Tax Council,

Represented by its Secretary, GST Council Secretariat
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught palace, New Delhi 110001.

3. Central Board of Indirect Taxes and Customs

Represented by its Chairman, North Block,
New Delhi 110001.

4. The State of Tamil Nadu

Represented by its Secretary to Government
Commercial Taxes and Registration Department Secretariat,
Fort St. George, Chennai 600009.

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W.P.Nos.4562 of 2025, etc. batch

5. The Deputy State Officer
Gugai Salem 1 Salem

WEB COPY

6. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1 Sector 5,
Pushp Vihar New Delhi 110017

7. The Assistant Commissioner ST
Kancheepuram Assessment Circle. C T
Building, First Floor, Collectorate Campus,
Kancheepuram 631 5012.

8. The State Of Tamil Nadu,
Rep. By Its Secretary, Commercial Taxes
Department, Tamil Nadu.

9. The Deputy State Tax Officer -i
Ct Building, Arni Main Road, Tajpura,
Arcot 632 521.

10. The Superintendent of GST and Central Excise
Gobichettipalayam Range Erode II Division
21-B /17 First Floor, modachur Road,
Opp. HDFC bank, Gobichettipalayam 638 476

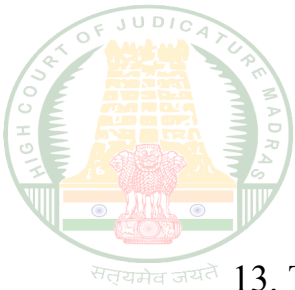
11. The Goods and Services Tax Council
GST Council Secretariat
Represented by its Chairman
5th Floor Tower II Jeevan Bharti Building
Janpath Road, Connaught palace, New Delhi 110001

12. Central Board of Indirect Taxes and Customs
Represented by its Director CBIC North Block,
New Delhi - 110001

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W.P.Nos.4562 of 2025, etc. batch



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13. The State of Tamil Nadu

Represented by its Secretary to Government,
Commercial Taxes and Registration Department Secretariat,
Fort St. George, Chennai - 600009

14. Principal Secretary

Commissioner of Commercial Taxes,
Commercial Taxes Department Ezhiligam,
Chepauk, Chennai 600005

15. The Assistant Commissioner ST

Office of the Assistant Commissioner,
Udumalpet (North) Circle, Udumalpet

16. The State of Tamil Nadu

Rep. by its Secretary,
Commercial Taxes Department,
Tamil Nadu

17. The Deputy State Tax Officer I

CT Building, Arni Main Road,
Tajpura, Arcot-632521

18. The State of Tamil Nadu

Rep by its Secretary To Government
Commercial Tax and registration department,
Secretariat Fort St. George Chennai-600 009

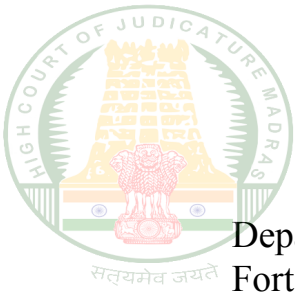
19. The Assistant Commissioner ST FAC

Hosur North I Assessment Circle Hosur

20. The State of Tamil Nadu

Rep by its Secretary to Government ,
Commercial Taxes and Registration

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W.P.Nos.4562 of 2025, etc. batch

Department Secretariat
Fort St George chennai-09.

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21. The Assistant Commissioner ST FAC
Hosur (North)- I Circle Assessment Circle,
Hosur

22. The Assistant Commissioner (st)
Commercial Taxes Department,
Perundurai Assessment Circle,
Station No.299, Bahvani Road,
Perundurai, Erode, Tamil Nadu-638 052.

23. The Commercial Tax Officer
Villivakkam, North III Chennai North,
Tamil Nadu.

24. The Deputy State Tax Officer-2
Vellore (North) Vellore

25. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1 Sector 5,
Pushp Vihar New Delhi 110017

26. The Assistant Commissioner ST
Adyar Assessment Circle. No.571, Integrated
Commercial Taxes and Registration
Department South Tower, Room No.215, 2nd
Floor, Nandanam, Chennai 35

27. State Tax Officer (ST)
Cuddalore Town Assessment Circle,
Cuddalore, Tamil nadu.

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28. Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi 110 001

29. The Assistant Commissioner
Thirumullaivoyal Assessment Circle,
Room No.115, 1st floor, Integrated
Commercial Taxes Buildings,
32 Elephant Gate Bridge Road, Chennai-03.

30.State Tax Officer (ST)
Cuddalore Town Assessment Circle,
Cuddalore Tamil Nadu.

31. The Goods and Services Tax Council
Represented by its Secretary, GST Council
Secretariat, 5th Floor Tower II Jeevan Bharti
Building, Janpath Road, Connaught palace,
New Delhi 110001

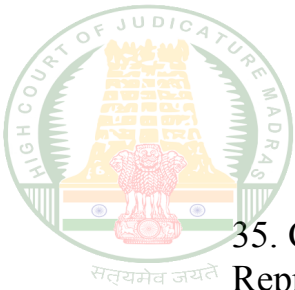
32. Central Board of Indirect Taxes and Customs
Represented by its Chairman,
North Block, New Delhi 110001.

33. The Assistant Commissioner ST FAC
Cholavarm Assessment Circle,
Room No.109, 1st Floor,
Integrated C.T.Buildings, Chennai.

34. The Goods and Services Tax Council
Represented by its Secretary,
GST Council Secretariat 5th Floor Tower II
Jeevan Bharti Building Janpath Road,
Connaught palace, New Delhi 110001.



W.P.Nos.4562 of 2025, etc. batch



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35. Central Board of Indirect Taxes and Customs
Represented by its Chairman,
North Block, New Delhi 110001

36. The State of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration
Department Secretariat, Fort St. George,
Chennai 600009

37. The Deputy State Tax Officer II
Kodambakkam Assessment Circle,
Commercial Taxes Department,
Greens Road, Chennai 600 006

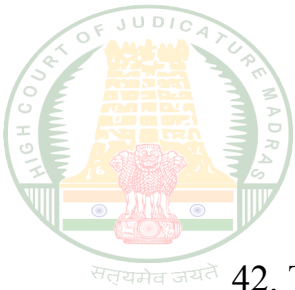
38. State Tax Officer
Porur Assessment Circle,
4/109 Integrated Goods And Service Taxes
Building 1st Floor, Bangalore Highway Road,
Varadharajapuram,
Nazarathpettai, Chennai 600123.

39. The State of Tamil Nadu
Rep. by its Secretary,
Commercial Taxes Department,
Tamil Nadu, Nandanam, chennai-600 035

40. The State Tax Officer ST FAC
Sholinganallur Assessment Circle
Nandanam, chennai-600 035

41. The Goods and Services Tax Council
Represented By Its Secretary,
Gst Council Secretariat
5th Floor Tower Ii Jeevan Bharti Building
Janpath Road, Connaught Palace, New Delhi 110 001

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42. The Central Board of Indirect Taxes and Customs

Represented By Its Director,
North Block, New Delhi 110 001

43. The State of Tamil Nadu

Represented By Its Secretary To Government
Commercial Taxes And Registration Department
Secretariat, Fort St. George, Chennai - 600 009

44. The Deputy State Tax Officer 2

O/o. The Assistant Commissioner
State Tax Chengalpattu Assessment Circle
No. 16a, 1st Floor, 1st Main Road
Anna Nagar, Chengalpattu 603 001

45. The Assistant Commissioner (ST) (FAC

Tambaram Assessment Circle,
Chengalpattu Tamil nadu

46. Central Board of Indirect Taxes and Customs

Ministry of Finance, Department of Revenue,
North Block New Delhi - 110 001

47. The Assistant Commissioner (ST)

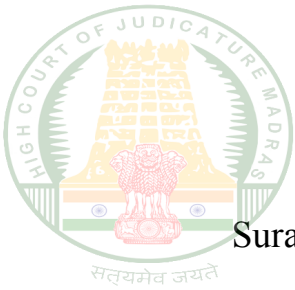
No.32 Integrated Commercial Taxes
Office Complex, Room No.304, 3rd Floor,
Elephant Gate Bridge Road, Vepery,
Chennai 600 003

48. The State of Tamii Nadu

Rep. by its Secretary, Commercial Taxes
Department, Tamil Nadu

49. The Assistant Commissioner ST

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W.P.Nos.4562 of 2025, etc. batch

Suramangalam Assessment Circle, Salem

WEB COPY

50. The State Tax Officer FAC

Office of the Commercial Tax Officer,
Porur Assessment Circle, No.4/109, I Floor,
Bangalore Highway Road,
Varadharajapuram, Nazaratpet,
chennai- 123.

51. Deputy Commercial Tax Officer (dsto 2),
Sriperumbudur, Kancheepuram, Tamil Nadu.

52. The Deputy State Tax Officer II

Manali Assessment Circle,
Station Room No 101, 1st Floor,
Integrated C.T Buildings,
chennai 600 003

53. Assistant Commissioner(st)

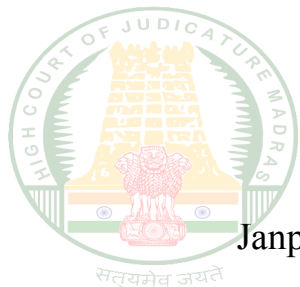
Cholavaram, Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Buildings,
Elephant Gate, Wall Tax Road,
Chennai-600 003

54. Assistant Commissioner(st)

Cholavaram, Assessment Circle,
Room No.109, 1st Floor,
Integrated Commercial Taxes Buildings,
Elephant Gate, Wall Tax Road,
Chennai-600 003

55. The Goods and Service Tax Council,
REPRESENTED BY ITS SECRETARY,
GST COUNCIL SECRETARIAT,
5th Floor Tower II Jeevan Bharti Building

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W.P.Nos.4562 of 2025, etc. batch

Janpath Road Connaught palace New Delhi-110 001.

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56. The Central Board of Indirect Taxes and Customs,
REPRESENTED BY ITS DIRECTOR,
North Block New Delhi-110 001.

57. The Assistant Commissioner (ST),
Kuniyamuthur Assessment Circle
Coimbatore-641 019.

58. The Goods and Service Tax Council,
REPRESENTED BY ITS SECRETARY,
GST COUNCIL SECRETARIAT,
5th Floor Tower II Jeevan Bharti Building
Janpath Road Connaught palace
New Delhi-110 001.

59. The Central Board of Indirect Taxes and Customs,
REPRESENTED BY ITS DIRECTOR,
North Block New Delhi-110 001.

60. The Assistant Commissioner (ST)
Kuniyamuthur Assessment Circle
Coimbatore-641 019.

61. The Assistant Commissioner (ST)(FAC)
Perur Circle, Commercial Tax Building,
Dr.Balasundaram Road, Coimbatore 64108.

62. The Commissioner
Office Of Principal And Special
Commissioner Of Commercial Taxes,
Office Of Commercial Taxes, Ezhilagam,
Chepuak, Chennai-600 005

63. Joint Commissioner ST

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W.P.Nos.4562 of 2025, etc. batch



GST Building, Elephant Gate Road,
Basin Bridge, Chennai.

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64. The Assistant Commissioner ST
Villivakkam Assessment Circle,
Chennai North, Tamil Nadu.

65. The State Tax Officer
Villivakkam Assessment Circle,
No.1, PAPJM Building (Annexure),
2nd floor, Greams Road, Chennai 600006.

66. The Assistant Commissioner ST
Krishnagiri -I Assessment Circle

67. State Tax Officer
Tambaram Assessment Circle,
Room No. 342, 3rd Floor,
Integrated Building, for commercial Tax and
Registration Department,
Nandanam, Chennai-035.

68. Deputy Commercial Tax Officer
Tambaram Assessment Circle
Room No 342 3rd Floor
Integrated Building for Commercial Tax and
Registration Department
Nandanam Chennai 600035

69. The Branch Manager
BANK OF BARODA
No 8 Siva Shanmugam Street
Tambaram West Chennai
Tamil Nadu -45

70. The Assistant Commissioner (st) (fac)

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W.P.Nos.4562 of 2025, etc. batch

Office Of The Commercial Tax Officer,
Ranipet Sipcot, Raniper Vellore, Tamilnadu.

WEB COPY

71.The Assistant Commissioner (ST)
Suramangalam Circle, Salem, Tamilnadu.

72. The Assistant Commissioner ST
Cholavaram Assessment Circle
Room no.109 1st floor
Integrated Commercial Taxes Building
Elephant Gate, Wall Tax Road,
Chennai 600003

73.The Deputy State Tax Officer
Cholavaram Assessment Circle,
Room No.109, 1st Floor,
Integrated C.T. Buildings, Chennai-03.

74.The Assistant Commissioner (ST)
Thindal Assessment circle, Erode, Tamil nadu.

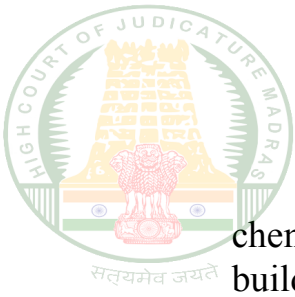
75. The Central Board of Indirect Taxes and Customs
Ministry of finance, Department of Revenue,
North Block New Delhi-110 001

76. The Deputy State Tax Officer 1
RS Puram Circle, Commercial tax Building,
Dr.Balasundaram Road, Coimbatore 641 018.

77.Commercial Tax Officer/StateTaxOfficer(FAC),
Tirupur North 2 Circle,
3rd Floor Commercial Tax Building,
42 Kumaran Road, Tirupur 641 601.

78.Chennai Assistant Commissioner (ST),
Saidapet Assessment Circle,

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W.P.Nos.4562 of 2025, etc. batch

chennai south no. 46 mylapore taluk office
building, ra puram greenways road,
chennai 600 028
currently at 2nd floor integrated building for
commercial taxes and registration department,
Nandanam, chennai 600 035.

79. The Central Board of Indirect Taxes and Customs
Ministry Of Finance, Department Of Revenue,
North Block New Delhi

80. The Deputy State Tax Officer 1
Rs Puram Circle, Commercial Tax Building,
Dr Balasundaram Road, Coimbatore.

81. The Assistant Commissioner ST
Thudiyalur circle, coimbatore

82. The Assistant Commissioner (st) (fac)
Mettupalayam Road Circle, Coimbatore.

83. The Deputy State Tax Officer-2
Namakkal (town) Assessment Circle, Namakkal

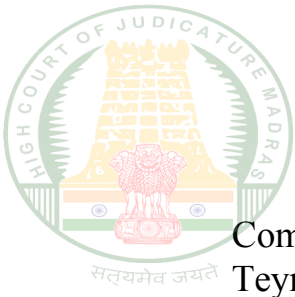
84. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block, New Delhi

85. The Assistant Commissioner (ST)(FAC)
Perur Circle

86. The Assistant Commissioner ST FAC
Mettupalayam Road Circle, Coimbatore.

87. The Assistant Commissioner
Thiruvottiyur Division, Chennai North

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W.P.Nos.4562 of 2025, etc. batch

Commissionerate, No.459, Anna Salai,
Teynampet, Chennai-600 018.

WEB COPY

88. The State Tax Officer,
Tindivanam Assessment Circle,
Villupuram Zone Cuddalore Division

89. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1 Sector 5,
Pushp Vihar New Delhi 110017

90. State Tax Officer
Ponneri Assessment Circle. No.32,
Integrated Commercial Taxes building,
First Floor, Room No. 107,
Elephant Gate Bridge Road, Veperiy,
Chennai 600 003

91. Assistant Commissoenr St Fac
Tirukazhukundram Assessment Circle

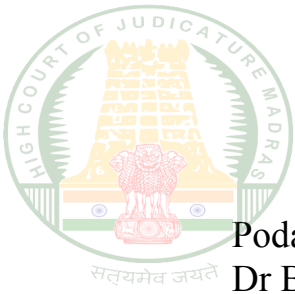
92. Deputy Commissioner ST
Chengalpattu Zone No.36, Abirami Complex
Mahalakshmi Nagar, Thimmavaram
Chengalpattu 603 101

93. The Branch Manager
Indian Bank Thiruporur Branch
No.28 Main Road Thiruporur 603 110

94. The Central Board of Indirect Taxes and Customs
Ministry Of Finance, Department Of Revenue,
North Block New Delhi 110001.

95. The Assistant Commissioner

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W.P.Nos.4562 of 2025, etc. batch

Podanur Circle, Commercial Tax Building,
Dr Balasundaram Road, Coimbatore 641018.

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96. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi-110 001

97. The Deputy State Tax Officer
Perur Assessment Circle
Commercial Tax Building,
Dr Balasundaram Road,
Coimbatore-641 018

98. The Assistant Commissioner(st)
Thindal Assessment Circle, Erode

99. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi

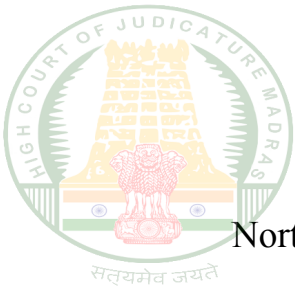
100. The Assistant Commissioner,
Coimbatore -IV Division,
D. No. 1441, Elgi Building,
Trichy Road, Coimbatore 641 018.

101. The Central Board of Indirect Taxes and Customs,
Ministry Of Finance, Department Of Revenue,
North Block New Delhi - 110 001

102. The Assistant Commissioner
Gandhipuram Assessment Circle, Ct Building,
Dr. Balasundaram Road, Coimbatore. 641018.

103. The Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,

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W.P.Nos.4562 of 2025, etc. batch

North Block New Delhi.

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104. The Assistant Commissioner,
Coimbatore -IV Division,
D. No. 1441, Elgi Building,
Trichy Road, Coimbatore 641 018.

105. The Central Board of Indirect Taxes and Customs
Ministry Of Finance, Department Of Revenue,
North Block New Delhi 110001

106. The Assistant Commissioner
Coimbatore -iv Division, D. No. 1441,
Elgi Building, Trichy Road,
Coimbatore 641081.

107.The Assistant Commissioner
Thirukazhukundram, Chengalpattu

108. The Director
Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza 1 Sector 5,
Pushp Vihar New Delhi 110017

109. The Assistant Commissioner (ST),
Alandur Assessment Circle.
Integrated Commercial Taxes and Registration
Department (South Tower) R.No.352, 3rd Floor,
Anna Salai, Nandanam, Chennai-35

110.The Deputy State Tax Officer 2
Periyanayakanpalayam Assessment Circle,
Ct Bulding Dr Balasundram Road,
Coimbatore

111. The Commissioner

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W.P.Nos.4562 of 2025, etc. batch

WEB COPY

Office Of The Principal Special Commissioner Of
Commercial Tax Office Of The Commercial Tax
Ezhil Agam Chepauk Chennai 600 005.

112. Deputy Commissioner ST
GST Appeals - I,
Greams Road, Chennai 600006

113. The Assistant Commissioner ST
Thiruvottiyur Assessment Circle,
No.32, Integrated Commercial Taxes office Complex,
Elephant Gate Bridge Road, Chennai 600003.

114. The Branch Manager
HDFC Bank,
No.754, Thiruvottiyur High Road,
Thiruvottiyur, Chennai 600019

115. The Deputy State Tax Officer/
The Deputy Commercial Tax Officer
Avarampalayam Circle, Coimbatore - III
Commercial Taxes Annex Buildings,
Ground Floor, Dr. Balasundaram Road,
Coimbatore- 641 018.

116. The Deputy Commissioner (st)
GST Appeal Commercial Taxes Annex Buildings
Dr.Balasundaram Road, Coimbatore 641 018

117. The Goods and Services Tax Council
Represented by its Secretary, GST Council
Secretariat 5th Floor Tower II Jeevan Bharti
Building Janpath Road, Connaught palace,
New Delhi 110001.

118. The Central Board of Indirect Taxes and Customs

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W.P.Nos.4562 of 2025, etc. batch

Represented by its Director, North Block,
New Delhi 110001

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119. The Assistant Commissioner of GST and Central Excise
Vellore Division, Central Revenue Buildings,
Officers Line, Vellore 632 001

120. The Branch Manager
Bank of Baroda, Alangayam Branch
Tirupattur Dist. 635701

121 The Additional Commissioner
Office Of The Commissioner Of Goods And
Service Tax And Central Excise,
Gst Bhawan, No.1, Foulkes Compound,
Anaimedu, Salem-636 001.

122. The Goods and Services Tax Council
Represented by its Secretary,
GST Council Secretariat 5th Floor Tower II
Jeevan Bharti Building Janpath Road,
Connaught palace,
New Delhi 110001.

123. The Central Board of Indirect Taxes and Customs
Represented by its Director, North Block,
New Delhi 110001

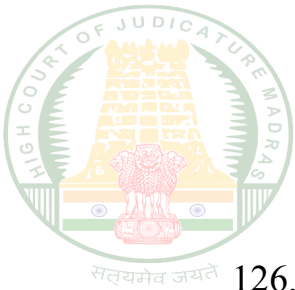
124. The State of Tamil Nadu
Represented by its Secretary to Government
Commercial Taxes and Registration Department
Secretariat, Fort St. George, Chennai 600009

125. The Assistant Commissioner of GST and Central Excise,
Vellore Division, Central Revenue Buildings,
Officers Line, Vellore 632 001

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W.P.Nos.4562 of 2025, etc. batch



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126. The Branch Manager
Bank of Baroda, Alangayam Branch
Tirupattur Dist. 635701

127. The State Tax Officer
(also Known As Commercial Tax Officer)
Athur (rural), Salem Ii, Salem, Tamil Nadu.

128. The Branch Manager
No.6 Attur Main Road
Devathanampudur- 637 406

129. The State of Tamil Nadu
(Rep. by its secretary) Commercial Taxes
Department Fort St. George Chennai 600 009

130.The Assistant Commissioner (ST)
(FAC), Villivakkam Assessment Circle,
PAPJM Annexure Building, 2nd Floor,
No. 1 Greams Road, Chennai 06.

131. The State Tax Officer
Valluvarkottam Assessment Circle, Central-iii
Zone, No.1, 6th Floor, Papjm (annexure)
Building, Greams Road, Chennai-600 006.

132. Union of India
(Rep. by the Director, CBIC) Ministry of
Finance, Raj Path Marg, E Block,
Central Secretariat, New Delhi 110 011.

133. The state tax office gudiyaattam
west Assessment circle
Intergrated Commercial Tax Building
parasurampampatti gudiyaattam

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W.P.Nos.4562 of 2025, etc. batch

134. state tax office intelligence Inspection 3
vellore No 4 bharathiyar salai fort road vellore

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135. The State Tax Officer
Alagapuram Circle, Salem

136. The Deputy State Tax Officer Avadi
Assessment Circle, Room No.122 First Floor,
Integrated Commercial Taxes Building,
Elephant Gate Bridge Road,
Vepery, Chennai-600 003

137. Central Board of Indirect Taxes and Customs
Central Board of Indirect Taxes and Customs
Ministry of Finance, Department of Revenue,
North Block New Delhi - 110 001

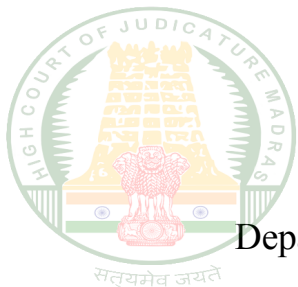
138. The Deputy Commercial Tax Officer
The Deputy Commercial Tax Officer,
Thindal Assessment Circle, D. No. 161,
Brough Road, Erode - 638003

139. The Deputy State Tax Officer I
The Deputy State Tax Officer- I,
O/o. The Assistant Commissioner (ST)
Thindal Assessment Circle, D. No. 161,
Brough Road, Erode – 638003

140. The Assistant Commissioner (st)
Office Of The Assistant Commissioner
Villivakkam Assessment Circle,
No.15 And 16, 100 Feet Road,
Malligai Avenue, Chennai-600 099.

141. The Assistant Commissioner (st)
The Office Of The Commercial Tax

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W.P.Nos.4562 of 2025, etc. batch

Department, Dharmapuri.

WEB COPY

142. The Deputy Commissioner

The office of the Deputy Commissioner CT,
GST Appeal, Salem

143. The State Tax Officer

O/o.The Commercial Tax Officer, Chithode
Assessment Circle, Erode

144. The Assistant Commissioner ST

Saligramam Assessment Circle,
No.46, Greenways Road, Chennai-600028.

145.The State Tax Officer (INT)

Also known as the commercial tax officer
thiruvanmiyur assessment circle
station room no. 242 integrated commercial
tax and registration department building
Nandanam chennai 600 035.

146.The Deputy State Tax Officer

Office Of The Deputy Commercial Tax
Officer, Sathyamangalam, Erode District

147.The Deputy Commercial Tax Officer /

The Deputy State Tax Officer- I Podanur
Circle, Coimbatore Commercial Tax
Complex, Dr.Balasundaram Road,
Coimbatore- 641 018.

148. Assistant Commissioner (ST)

Kngu Nagar Circle, Tirupur

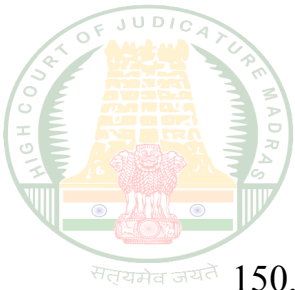
149. State Tax Officer (ST)

Kongu Nagar Circle, Tiruppur

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W.P.Nos.4562 of 2025, etc. batch



WEB COPY

150. The Assistant Commissioner ST FAC
Hosur South II Assessment Circle,
Seetharaman Nagar Hosur

151. The Deputy State Tax Officer 1
Ayanavaram Assessment Circle, F/50, Third
Floor, First Aenue, Anna Nagar (East)
Chennai 600 102

152. Deputy Commissioner State Tax
Central - II, Chennai Central Division,
No.1, PAPJM Building, Greams Road,
Chennai 600 006.

153. The Manager
Andhra Bank, No. 55/61, Menichols Road,
Buckingham Terrace, Ground Floor,
Chetpet, Chennai 600 031.

154. The Manager
Karur Vysya Bank, No. 568, KVB Towers,
1st Floor, Anna Salai, Teynampet,
Chennai 600 018.

155. State of Tamil Nadu
(Rep. by its Secretary), Commercial Taxes
Department, Fort St. George,
Chennai 600 009.

156. The State Tax Officer(fac)
Adyar Assessment Circle, Chennai

157. Union of India
Raj Path Marg, E Block, Central Secretariat,

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W.P.Nos.4562 of 2025, etc. batch

New Delhi 110 011

WEB COPY

158. State of Tamil Nadu,
(Rep. by its Secretary), Commercial Taxes
Department, Fort St. George,
Chennai 600 009.

159. The Government Of Tamil Nadu
Rep. By Its Secretary Finance Department,
Tamil Nadu Government Secretariat, Chennai.

160. Deputy State Officer-2
Nanganallur Assessment Circle,
No.224, Second Floor,
Integrated Building Of Commercial Taxes
Adn Registration Department,
Farnpet, Chennai-35.

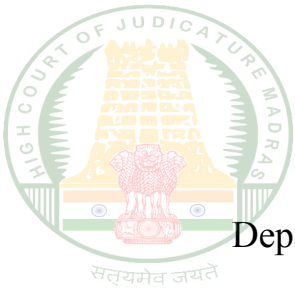
161. The Assistant Commissioner (st)
Choolai Assessment Circle,
Room No.109, I Floor,
Papjm Annexe Building, Greaves Road,
Chennai- 600 006.

162. The State Tax Officer
O/o. The Commercial Tax Officer,
Dharmapuri.

163. The Government Of Tamil Nadu
Rep. By Its Secretary Finance Department,
Tamil Nadu Government Secretariat, Chennai.

164. Deputy State Officer-2
Nanganallur Assessment Circle,
No.224, Second Floor, Integrated Building Of
Commercial Taxes Adn Registration

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W.P.Nos.4562 of 2025, etc. batch

Department, Farnpet, Chennai-35.

WEB COPY

165. Assistant Commissioner

Office fo the Assistant Commissioner of GST
and Central Excise Karaikal Division,
Cnetral Revneue Building beach Road,
karaikal 609 602

166. Assistant Commissioner III

Audit Commissionerate, No.1775,
Jawaharlal Nehru Inner Ring Road,
Anna Nagar, Western Extension, Chennai

167. The Deputy State Tax Officer 1

Thirukazhukundram Circle, Chengalpattu

168.The State Tax Officer

Choolai Assessment Circle,
No 1 PAPJM Annexe building, G
reams Road, First Floor,
chennai 600 006

169. The Director

Central Board of Indirect Taxes and Customs
1st Floor Tower NBCC Plaza-1 Sector 5,
Pushp Vihar New Delhi 110017.

170. The State Tax Officer (FAC)

Adyar Assessment Circle.
Room No. 244, II Floor, Integrated
Commercial Taxes and Registration
Department (South Tower),
Nandanam, Chennai 35.

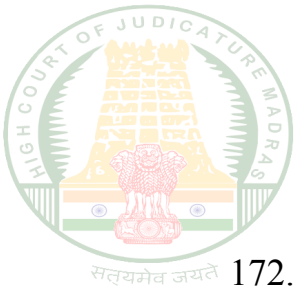
171.The Assistant Commissioner ST FAC

Office Of The Commercial Tax Officer, Metur

140/142

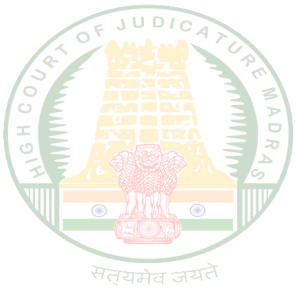


W.P.Nos.4562 of 2025, etc. batch



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172.The Commercial Tax Officer,
Mettur Assessmetn Circle, Mettur,
Salem Taminadu



WEB COPY

W.P.Nos.4562 of 2025, etc. batch

KRISHNAN RAMASAMY.J.,

nsa

W.P.Nos.4562 of 2025, etc. batch

28.07.2025

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