



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 11428 of 2026
and WMP Nos. 12453 & 12457 of 2026**

Mr.Gowtham S S
Proprietor,
Tvl. S M Engineering Works,
14/258/4, Sangaragounden palayam,
Varadanallur, Erode,
Tamil Nadu-638311

Petitioner(s)

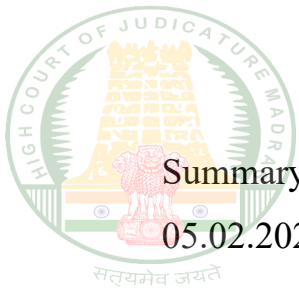
Vs

1. The Assistant Commissioner (ST) (FAC),
Bhavani Assessment Circle,
SF No.1/2A, Mettur Main Road,
Bhavani-638301

2.The Deputy State Tax Officer-II
(also known as Deputy Commercial Tax Officer),
Office of the Assistant Commissioner (ST),
Bhavani Assessment Circle,
SF No.1/2A, Block No.2 Ward-C Bhavani Village,
Bhavani Taluk, Erode, Tamil Nadu-638301

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, call for the records on the files of the 2nd Respondent herein in GSTIN/ 33CUBPG6172J1ZO/2024-25 dated 05.02.2026, Order under section 74A1 r/w 74A5ii of the TNGST Act, 2017 and the summary of the order in FORM GST DRC-07 both dated 05.02.2026 issued in Reference No. ZD330226038231X and consequential rectification order and



Summary of Rectification/withdrawal Order in FORM GST DRC-08 both dated 05.02.2026 issued in Reference No ZD330226038389A and quash the same.

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For Petitioner(s): Mr.A.N.R.Jayaprathap

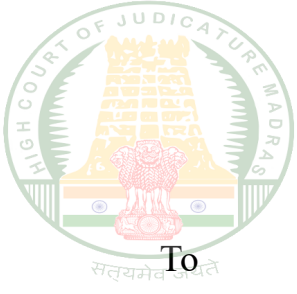
For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

The Registry is directed to post this case on 10.06.2026. Interim order granted by this Court on 23.03.2026 is extended until further orders.

22-04-2026

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



To

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C.SARAVANAN J.

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