



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

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CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 11673 of 2026

Ms MMK Logistics
Represented by its partner
Mr. Karthik 1st Floor,
297 109A, KKP Valagam,
Salem Road,
SSS Parcel Services,
MUDALIYAR PETTA,
Namakkal 637 001.

..Petitioner(s)

Vs

1. The Assistant Commissioner ST FAC
Namakkal town Assessment circle
Old court Building,
Opposite BSNL office
Mohanur Road, Namakkal
Tamilnadu-637 001
2. The Central Board of Indirect Tax and Customs
Government of India, Ministry of Finance,
Department of Finance, Department of Revenue,
GST Policy Wing, CBIC, Room No.263A, North
Block, New Delhi 110 001.
3. The Union of India
Ministry of Finance, Department of Revenue,
Central Board of Indirect Taxes and
Customs North Block, New Delhi 110 001.



..Respondent(s)

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Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the 1st respondent in summary of show cause notice in DRC-01 dated 28.06.2025 and the consequential order in GSTIN33AATFM5106A1ZN/ 2018-2019 along with summary of the order in DRC-07 Reference No.dated 19.12.2025 and quash the same as illegal, erroneous, ultra vires of the provisions of the Goods Service Tax Act, 2017

For Petitioner(s): Mr. V. Sundareswaran

For Respondent(s): Mr. V.Prasanth Kiran,
Government Advocate for R1

Mr.Su.Srinivasan, Senior Standing Counsel

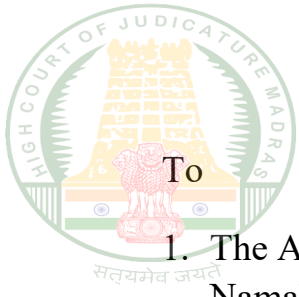
Mr. J.Hari Krishnan, Junior Standing Counsel
for R2 and R3

ORDER

Admit. Notice.

27-03-2026

Vv



To

1. The Assistant Commissioner ST FAC
Namakkal town Assessment circle
Old court Building,
Opposite BSNL office
Mohanur Road, Namakkal
Tamilnadu-637 001
2. The Central Board of Indirect Tax and Customs
Government of India, Ministry of Finance,
Department of Finance, Department of Revenue,
GST Policy Wing, CBIC, Room No.263A, North
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3. The Union of India
Ministry of Finance, Department of Revenue,
Central Board of Indirect Taxes and
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C.SARAVANAN, J.

VV

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