

WEB COPY

WP No. 12103 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 12103 & 12107 of 2026

AND

WMP Nos. 13195, 13196, 13198 & 13200 of 2026

M/s Classic Clearing and Forwarding Pvt Ltd

Represented by Its Authorised Signatory Mr.S.Ram Singh 3rd floor, Room
no.302, The Catholic Centre 64, Armenian Street
Chennai 600 001.

.....Petitioner in both W.Ps

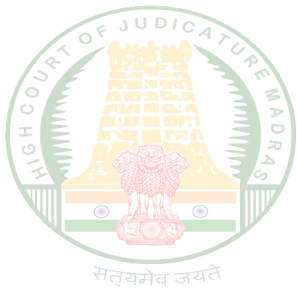
Vs

The Assistant Commissioner ST
Broadway Assessment Circle,
No 32 Integrated commercial Taxes Building
room No 304 3rd Floor, Elephant Gate
Bridge Road, Vepery, Chennai 600 003

..Respondent in both W.Ps

PRAYER IN WP No. 12103 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in Show Cause Notice in DRC01 dated 26.09.2025 and the consequential order in GSTIN33AAACC2274K1ZU/2021-2022 along with summary of the order in Form GST DRC 07 dated 31.12.2025, quash the same as illegal unjustified erroneous and without jurisdiction and such further order or other orders as this Honble Court may deem fit and proper in the circumstances of the case and render justice.

PRAYER IN WP No. 12107 of 2026: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in Show Cause Notice in DRC01 dated 23.05.2025 and the consequential order in GSTIN33AAACC2274K1ZU/2021-2022 along with summary of the order in Form GST DRC07 dated 31.12.2025, quash the same as illegal unjustified erroneous and without jurisdiction and such further order or other orders as this Honble Court may deem fit and proper in the circumstances of the case and render justice.



WEB COPY

WP No. 12103 of 2



C. SARAVANAN.,J

gv

In both W.Ps

For Petitioner(s): Mr.V. Sundareswaran

For Respondent(s): Mrs. P. Selvi, Govt Advocate
Takes Notice For Respondent.

COMMON ORDER

It is informed that the learned Government Advocate for the Respondent is unable to secure any instructions as Officers are busy with the Election duty.

2. The Respondent is directed to keep the recovery proceedings in abeyance.

3. List these cases on 03.06.2026 in List -II.

22-04-2026

GV

To

The Assistant Commissioner ST
Broadway Assessment Circle,
No 32 Integrated commercial Taxes Building
room No 304 3rd Floor, Elephant Gate Bridge Road
Vepery, Chennai 600 003

**WP Nos. 12103 & 12107 of 2026 and
WMP Nos. 13195, 13196, 13198 & 13200 of 2026**