



WEB COPY

WP No. 16115 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 16115 of 2026

and

WMP.No.17346 of 2026

Smart Industrial Electricals
smart industrial complex ,
1 EVK sampath road,
Erode 638003
Rep by Kalingarayan Sivabalan

..Petitioner(s)

Vs

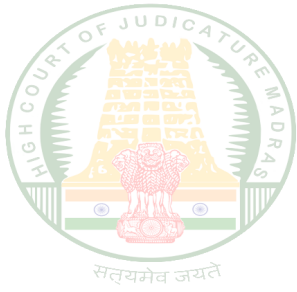
1. State TAX Officer (FAC)
Roving Squad -1
Housr
Tamilnadu
2. Union of India
Through the secretary department of revenue,
Ministriy of finance north block
New Delhi

.....Respondents

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus to call for the records of the Respondent No. 1 relating to the impugned order bearing 0648/25-26/RSJ/HSR dated 09.07.2025 and quash the same as illegal, arbitrary and devoid of merits passed by the Respondent No. 1 and consequently, to direct the respondent No. 1 to set aside penalty imposed by invoking provisions of section 126 of the CGST ACT .

For Petitioner(s): Mr.Sudhakar G

For Respondent(s): Mr.C.Harsharaj, Spl GP



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C.SARAVANAN, J.

GV

ORDER

Mr.C.Harsharaj, learned Special Government Pleader takes notice for the Respondents.

2. The Petitioner appears to have made out a *prima facie* case on merits.

Therefore, this Writ Petition is admitted.

3. List this case on 03.06.2026 for filing counter.

**22-04-2026
(1/2)**

GV

To

1. State TAX Officer (FAC)
Roving Squad -1
Housr
Tamilnadu
2. Union of India
Through the secretary department of revenue, ministriy of finance north
block new delhi

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