



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**WP No. 18594 of 2026
and W.M.P.Nos.19914 & 19915 of 2026**

M/s. SRI AMMAN JEWELLERY
Represented by its Partner, Mr.Pradeep
Subramanian, No.396, Nethaji Road,
Town Police Station Opp., Erode - 638001

..Petitioner(s)

Vs

Union Of India
Rep. by its Secretary,
Ministry of Finance (Department of Revenue),
No. 137 North Block, New Delhi 110 001
and 8 others

..Respondent(s)

For Petitioner(s): Mr.K.Sankaranarayanan

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)**ORDER**

Show cause notices issued by the fifth respondent are challenged inter alia on the ground that the person issuing such notice does not qualify as the proper officer under Section 74 read with Section 2(91) of applicable GST enactments.

2. Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax) accepts notice for the respondents and seeks time to file a counter.



SENTHILKUMAR RAMAMOORTHY, J.

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3. The petitioner may reply to the impugned show cause notices and raise all objections. The respondents are restrained from issuing final orders pursuant thereto until the next date of hearing.

4. List the matter on 24.06.2026.

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