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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 16891 of 2026
and WMP No.18166 of 2026

M/s.SKM Egg Products Export India Ltd
Represented by its Chief Financial Officer,
K.S.Venkatachalapathy,
S.F.No.42-47, 20th KM,
Erode-Karur Road,
Punjal Kilambadi Village,
Cholangapalayam, Erode-638154.

Petitioner(s)

Vs

1. The Assistant Commissioner (ST) Inspection
Office of the Joint Commissioner (ST),
Intelligence, Erode Division,
Integrated Commercial Taxes Building,
II Floor, S.F.No.400/1,7,8,46 Pudur B
Village, Erode - 638002.

2.The Assistant Commissioner of GST and Central Excise
Erode I Division,
No.81, Bharathi Nagar, Soolai,
Erode-638004.

3.The Commissioner of GST and Central Excise
No.1, Anai Road, Foulkes Compound,
Salem-636001.

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, calling for the records of the case relating to the

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impugned Order No.ZD330226207356O dated 24.2.2026 with proceedings thereon bearing GSTIN: 33AACCS7106G1ZO/2024-2025 dated 24.2.2026 issued by the first Respondent and to quash the same or pass such other order or orders as may be deemed fit in the facts and circumstances of the case.

For Petitioner(s): Mr.J.Shankarraman

For Respondent(s): Mr.K.S.Ramasamy
Senior Standing Counsel for R1

Mrs.K.Vasanthamala
Government Advocate
for R2 and R3

ORDER

Mr.K.S.Ramasamy, learned Senior Standing Counsel, takes notice on behalf of the 1st Respondent.

2.Mrs.K.Vasanthamala, learned Government Advocate, takes notice on behalf of Respondents 2 and 3.

3.An Interim order has been passed in the connected Writ Petition for the same assessment year in W.P.No.16831 of 2026 dated 28.04.2026. In the said Writ Petition, an interim order has been granted in the light of the decision of the Hon'ble Supreme Court in ***M/s.Armour Security (India) Ltd., v. Commissioner, CGST*** reported in ***2025 (101) GSTL 289 (SC)***.

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4.Considering the same, there shall be an order of interim stay, pending disposal of this Writ Petition.

5.List this case along with W.P.No.16831 of 2026.

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

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To

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C.SARAVANAN J.

ssr

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