



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.04.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.16650 of 2026

and

W.M.P.No.17898 of 2026

M/s.M.K. Exports,
Rep by its Prop. - Pachiyappa Gounder Jayraj,
S12, Sri Rajaganapathy Plaza,
New Bus Stand Bye Pass Road,
Salem, Tamil Nadu – 636009.

..Petitioner

Vs

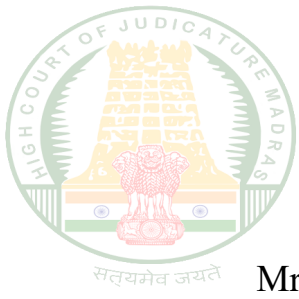
The Superintendent of GST & Central Excise,
Salem - II Range,
No.106, 3rd Floor, Varalakshmi Orchid,
Ramakrishna Road,
Salem - 636 007.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records relating to the impugned proceedings initiated by the Respondent in impugned Intimation Notice in FORM GST DRC - 01A bearing GSTIN: 33ACAPJ0353R1ZM digitally signed on 13.03.2026 issued by the respondent for the AY 2020-21 to 2022-23 to quash the same.

For Petitioner : Mr.Devanand J R

For Respondent : Mr.Ramasamy,
Senior Standing Counsel.



ORDER

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Mr.Ramasamy, learned Senior Standing Counsel, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Senior Standing Counsel for the Respondent.

3. On a perusal of the materials on record, this Court finds that there is no merit in the present Writ Petition. The petitioner has challenged the impugned intimation at a premature stage. It is for the petitioner to submit a suitable reply to the said intimation.

4. In the event a Show Cause Notice is issued subsequently, the petitioner is directed to file a further reply or, in the alternative, seek remedy in the manner known to law before the appropriate forum.

5. In view of the above, as the petitioner has a remedy to reply to the proceedings, this Writ Petition is liable to be dismissed.



6. Accordingly, this Writ Petition stands dismissed. No costs.

Consequently, connected miscellaneous petitions are closed.

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28.04.2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

kmm

To

The Superintendent of GST & Central Excise,
Salem - II Range,
No.106, 3rd Floor, Varalakshmi Orchid, Ramakrishna Road,
Salem - 636 007.



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C.SARAVANAN, J.

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