



W.P.Nos.20435, 20439 and 20440 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED : 18.12.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.20435, 20439 and 20440 of 2023

and

W.M.P.Nos.19822, 19823, 19826, 19828, 19827 and 19829 of 2023 and

W.M.P.Nos.15530, 15529 and 15525 of 2024

M/s.Madras Fertilizers Limited,
Represented by its Authorized Signatory
R.Ram Ganesh

... Petitioner in all W.Ps

Vs.

1.The Assistant Commissioner (ST),
Manali Assessment Circle,
Integrated Building (Commercial Taxes Complex),
#32, Elephant Gate Bridge Road,
Vepery,
Chennai – 600 003.

2.The Assistant Commissioner (ST),
Loansquare Assessment Circle,
Chennai – 600 003.

... Respondents in all W.Ps

Prayer in W.P.No.20435 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned assessment order in GSTIN 33AAACM5198E1ZK/2018-19 served along with summary of the order in DRC-07 dated 12.06.2023 from the files of the first respondent herein, quash the same.



W.P.Nos.20435, 20439 and 20440 of 2023

Prayer in W.P.No.20439 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned urgent notice of non-payment of GST arrears in GSTIN 33AAACM5198E1ZK dated 13.06.2023 for assessment year 2019-20 from the files of the first respondent, quash the same.

Prayer in W.P.No.20440 of 2023: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned urgent notice of non-payment of GST arrears in GSTIN 33AAACM5198E1ZK dated 12.06.2023 for assessment year 2018-19 from the files of the first respondent, quash the same.

For Petitioner : Mrs.Aparna Nandakumar
(In all W.Ps)

For Respondents : Mr.C.Harsharaj
(In all W.Ps) Special Government Pleader

COMMON ORDER

Heard in part.

2. Learned counsel for the Petitioner and the learned Special Government Pleader for the Respondents are requested to tabulate the 18 items in GST DRC-01A / GST DRC-01 with the demands confirmed under 7 heads in the respective impugned Assessment Order(s) / Notices by the next date of hearing.



W.P.Nos.20435, 20439 and 20440 of 2023

3. List these cases on 21.01.2026. Interim stay granted by this

WEB COPY Court on 10.07.2023 is extended till then.

18.12.2025

arb

To:

- 1.The Assistant Commissioner (ST),
Manali Assessment Circle,
Integrated Building (Commercial Taxes Complex),
#32, Elephant Gate Bridge Road,
Vepery,
Chennai – 600 003.
- 2.The Assistant Commissioner (ST),
Loansquare Assessment Circle,
Chennai – 600 003.



WEB COPY



W.P.Nos.20435, 20439 and 20440 of 2023

C.SARAVANAN, J.

arb

W.P.Nos.20435, 20439 and 20440 of 2023
and
W.M.P.Nos.19822, 19823, 19826, 19828, 19827 and 19829 of 2023 and
W.M.P.Nos.15530, 15529 and 15525 of 2024

18.12.2025