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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.12.2025

CORAM

THE HONOURABLE MR.JUSTICE SENTHILKUMAR RAMAMOORTHY

W.P.No.43314 of 2025
and W.M.P.Nos.48493 & 48495 of 2025

M/s.Cosmos Purification Systems Private Limited
Rep. By its Director Mr.Adithya Ravindranath,
Flat No.4/293, Arihant Technopolis,
7th Floor, AWIFS, Rajiv Gandhi Salai,
Chennai 600 096.

... Petitioner

-VS-

The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
2nd Floor, Room No.218,
Integrated Building for Commercial Taxes &
Registration Department, (South Tower),
Nandanam, Chennai – 35.

... Respondent

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of impugned order dated 31.12.2023 bearing Reference No. ZD3312232967374 in Form GST DRC-07 together with its annexure of the



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respondent passed in petitioner's GSTIN 33AAFCC8711N1ZH for the FY 2017-18 and quash the same.

For Petitioner : Mr.R.Anish Kumar

For Respondent : Mr.C.Harsha Raj,
Special Government Pleader (Tax)

ORDER

In this writ petition, the petitioner challenges an order dated 31.12.2023 pertaining to belated filing of return for the assessment period 2017-18.

2. The demand made under the impugned order is a sum of Rs.14,590/- (Rupees Fourteen Thousand Five Hundred and Ninety only). Learned counsel for the petitioner submits that the said amount would be paid within **two weeks** from the date of receipt of a copy of this order.



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3. Recording the same, W.P.No.43314 of 2025 is disposed of. No costs. Consequently, W.M.P.Nos.48493 and 48495 of 2025 are closed.

05.12.2025
(7/7)

rna

Index : Yes / No

Internet : Yes / No

Neutral Citation: Yes / No

To

The Assistant Commissioner (ST),
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SENTHILKUMAR RAMAMOORTHY,J

rna

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