



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26-11-2025

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP Nos. 46256, 46258 & 46260 of 2025

and

WMP Nos. 51586, 51589, 51592, 51596, 51593 & 51598 of 2025

M/s. Sree Boomeeshwar Traders
Rep by its Proprietor Radhakrishnan
Thilagavathy, H-19, 1st Floor, Periyar Nagar, Erode,
Tamil Nadu- 638009

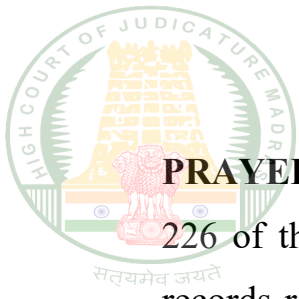
..Petitioner in all W.Ps.

Vs

The Deputy Commissioner (st)(gst)(appeal)
Integrated New Commercial Taxes Building, 3rd
Floor, S.F. No.400/1, 7, 8, 46 Pudur B Village,
Erode-638 002.

..Respondent in all W.Ps.

PRAYER IN W.P.NO.46258/2025: This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GST.AP.281/2023 dated 13.10.2025 along with the consequential summary of the demand order in FORM GST APL 04 vide ref no. ZD3310251233035 dated 13.10.2025 for the FY 2021-22 to quash the same and pass such further orders.



PRAYER IN WP No. 46260 of 2025: This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GST.AP.282/2023 dated 13.10.2025 along with the consequential summary of demand order in FORM GST APL 04 vide ref no. ZD3310251233241 dated 13.10.2025 for FY 2022-23 to quash the same and pass such further orders.

PRAYER IN W.P.No. 46258 of 2025: This Writ Petition is filed under Article 226 of the Constitution of India, seeking a Writ of Certiorari, calling for the records relating to the impugned proceedings passed by the Respondent in the order vide GST.AP.280/2023 dated 13.10.2025 along with the consequential summary of demand order in FORM GST APL 04 vide ref no. ZD331025123265X dated 13.10.2025 for the FY 2020-21 to quash the same and pass such further orders.

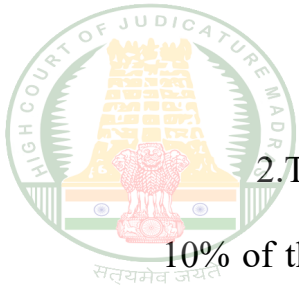
(In all W.Ps.)

For Petitioner(s): Mr.DEVANANDAN

For Respondent(s): Mrs.K.Vasanthamala,
Government Advocate

COMMON ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the respondent.



2. These Writ Petitions are admitted subject to the petitioner depositing 10% of the disputed default penalty in all the Writ Petitions within a period of 30 days from the date of receipt of a copy of this Order. Subject to the Petitioner complying with the above stipulations, there shall be stay of impugned orders and recovery proceedings.

3. In case the GST Tribunal is constituted during the interregnum, the Registry shall take steps to transmit the files of these Writ Petitions to the Tribunal.

26-11-2025

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

GSA

To

The Deputy Commissioner (st)(gst)(appeal)
Integrated New Commercial Taxes Building, 3rd
Floor, S.F. No.400/1, 7, 8, 46 Pudur B Village,
Erode-638 002.



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W.P Nos.46256, 46258 & 46260 of 2



C.SARAVANAN J.

GSA

**WP Nos. 46256, 46258 & 46260 of 2025
and
WMP Nos. 51586, 51589, 51592, 51596, 51593 & 51598 of 2025**

26-11-2025