

W.P.No.50788 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED : 09.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.50788 of 2025

and

W.M.P.No.56855 of 2025

M.Noble

Son of Muthunayagam

Propreitor of St.Paul Travels & Logistics Pvt Ltd.,

No.47, Egmore High Road, Egmore,

Chennai – 600 008.

... Petitioner

Vs.

1. The Deputy Commissioner (St).

GST Appeal, No.1, PAPJM Building (Annex) 3rd Floor,
Greems Road, Chennai – 600 006.

2. The Assistant Commissioner (ST)(FAC),

Egmore Assessment Circle,

No.88, Mayour Ramanathan Salai,

Taluk Office Building, 2nd Floor, Spur Tank Road,
Chetpet, Chennai – 600 031.

... Respondents

Prayer : Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records in assessment orders issued by the second respondent in GSTIN 33AAWCS6690R2Z1, the reference No.ZD331224269840G dated 30.12.2024 and quash the same as illegal, arbitrary and in violation of principles of natural justice and consequentially directing the respondents to refund the money of Rs.24,69,559/- (Rupees Twenty Seven lakhs sixty nine



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thousand five hundred and fifty nine only) recovered from Petitioner's Electronic Credit ledger and to consider on merits and pass a fresh order after affording an opportunity of being heard.

For Petitioner : Mr.B.Gurumurthy

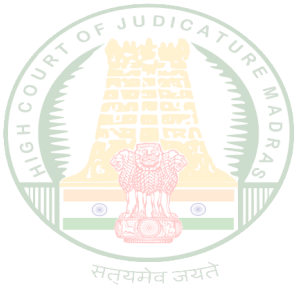
For Respondent : Mrs.K.Vasanthamala
Government Advocate

ORDER

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

2. It is the case of the petitioner that, although the petitioner failed to furnish certain details in GSTR-1 for the period in dispute, the petitioner had duly filed the monthly returns in GSTR-3B and the annual return in GSTR-9. The petitioner further contends that the turnover declared in the GST returns is in consonance with the turnover reported in Form 26AS (TDS).

3. There is no tabulation filed, however, documents have been produced by the petitioner to substantiate that the petitioner had filed GSTR- 3B and consequently, GSTR-9 as well.



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4. Considering the facts and circumstances of the case, there shall be an order of interim stay of all further recovery proceedings pursuant to the impugned order dated 30.12.2024, till 11.02.2026.

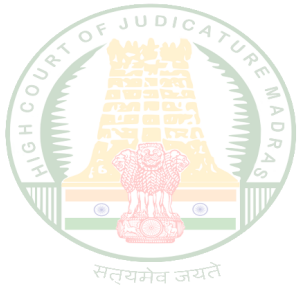
5. List this case on 11.02.2026 for filing counter and further orders.

09.01.2026

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To:

1. The Deputy Commissioner (St).
GST Appeal, No.1, PAPJM Building (Annex) 3rd Floor,
Greams Road, Chennai – 600 006.
2. The Assistant Commissioner (ST)(FAC),
Egmore Assessment Circle,
No.88, Mayour Ramanathan Salai,
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C.SARAVANAN, J.

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