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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.02.2026

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,
   Greams 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

At request, post the matter on 11.03.2026.

2. Interim order already granted by this Court is extended till then.

19.02.2026

Vv
Neutral Citation : Yes / No

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.

Vv

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