

W.P.No.586 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.586 of 2026

and

W.M.P.Nos.700 and 707 of 2026

Mr.Sridharan Rajagopalan
Executive Director of
M/s.Rapsri Engineering Products Company Pvt Ltd
207, BEML Layout, Gattegere Extention
RR Nagar, Bangalore – 560098.

... Petitioner

Vs.

1. The Deputy Commercial Tax Officer /
The Deputy State Tax Officer,
Roving Squad – II,
Vellore Division
2. The Assistant Commissioner
Office of the Assistant Commissioner
of Commercial Taxes,
LGSTO-155, Ramanagara,
Bangalore South District.

... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the impugned summary of Order dated 29.07.2025 passed by the first respondent in No.ZD3307253347936 / Case ID:AD330725101900 under Section 129(30 and the order in Form GST DRC-07 dated 29.07.2025 and quash the same as passed contrary to the provisions of the Central Goods and Services Tax Act, 2017 read with the provisions of the Tamil Nadu Goods and Services Tax Act, 2017 and also passed in contrary to the principles of natural justice.



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For Petitioner : Mr.Rajkumar P
For R1 : Mr.C.Harsharaj,
Special Government Pleader

ORDER

Mr.C.Harsharaj, learned Special Government Pleader, takes notice for the first respondent and seeks time to file a counter affidavit. He raises serious objections to the maintainability of the present writ petition in the light of Section 129 (5) read with Rules 46 & 48 of the respective GST Enactment.

2. The Registry is directed to issue notice to the second respondent, returnable in four weeks. Private notice is also permitted.

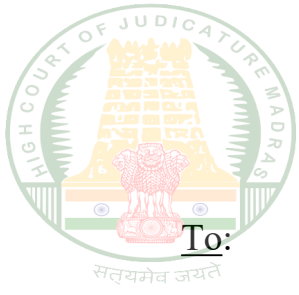
3. Since the amount has already been paid before the second respondent, all recovery proceedings pursuant to the impugned orders shall be kept in abeyance until further orders.

4. Post the matter after four weeks.

21.01.2026

nvi

Neutral Citations: Yes/No



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To:

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1. The Deputy Commercial Tax Officer /
The Deputy State Tax Officer,
Roving Squad – II,
Vellore Division
2. The Assistant Commissioner
Office of the Assistant Commissioner
of Commercial Taxes,
LGSTO-155, Ramanagara,
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C.SARAVANAN, J.

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