

Pristine Needle Industry Vs The Assistant Commissioner (ST) (FAC)

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SooperKanoon Citation : sooperkanoon.com/1469490

Court : Chennai Orders

Decided On : Jun-23-2026

Judge : Honourable Mr Justice Senthilkumar Ramamoorthy

Appeal No. : WP/22440/2026

Appellant : Pristine Needle Industry

Respondent : The Assistant Commissioner (ST) (FAC)

Judgement :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY
M/s.Pristine Needle Industry Represented by its Proprietor K.K.
Dhakshinamoorthy, No.243/3, S.F. No.198/4, Dharapuram to Gobi Main
Road, Unity Nagar, Kolappalur, Erode 638456. ..Petitioner(s) Vs
(GST) Tiruppur.

..Respondent(s) PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records on the files of 1st Respondent in the Impugned Order in GSTIN33AALFP3708P1ZT/2020 - 2021 dated 26.02.2025 along with consequential order in form DRC-07 bearing a Ref No ZD330225264524K dated 26.02.2025 for the Period April 2020-March - 2021 and quash the same as arbitrary, against the principles of natural justice. Page1 of 4

For Petitioner(s): M/s.S.Kannan Vignesh Kumar K For Respondent(s): Ms.Amirta Poonkodi Dinakaran, Government Counsel (Tax) *****

ORDER

The petitioner had approached this Court earlier by filing W.P.No.568 of 2026 challenging an order in original and an appellate order. Said writ petition was disposed of on 09.01.2026 by remitting the matter to the appellate authority subject to remittance of 40% of the disputed tax demand. Asserting that the pre-deposit could not be made on account of financial constraints, the petitioner has filed a fresh writ petition challenging the same order in original. This approach cannot be countenanced. Therefore, this writ petition is dismissed by leaving it open to the petitioner to apply for extension of time. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No RNA Page2 of 4 To (GST), Tiruppur. Page3 of 4

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