



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

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WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 23427 & 23755 of 2026
and WMP.Nos.25392, 25393 & 25747 of 2026**

In both WPs.

Tvl S. Murugan
Rep. by its proprietor, S.Murugan,
43/21, Annai Sathya Street, MGR Nagar,
Chennai, Tamil Nadu 600 078.

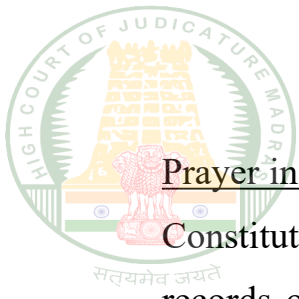
..Petitioner

Vs

1. The Deputy Commissioner (ST)
GST Appeals, Chennai south,
No.1, Greams Road, Thousand lights,
Chennai, Tamil Nadu 600 006.
2. Assistant Commissioner (ST)
Ekkatuthangal Assessment Circle,
No. 571, Integrated Buildings for Commercial
Taxes and Registration Department,
South Tower, Room No. 305, 3rd Floor,
Nandanam, Chennai – 35.

..Respondents

Prayer in W.P.No.23427 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the 2nd Respondent herein in his proceeding in FORM GST DRC 07 with Reference No. ZD330925142111S dated 12.09.2025 along with detailed order in GSTIN 33AAOPM7307G1ZO/2023-24, AD331224009462L dated 12.09.2025 for the tax period APR 2023 - MAR 2024 and quash the same.



Prayer in W.P.No.23755 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the 1st Respondent herein in his proceeding in FORM GST APL - 02 with Reference No. ZD330426258588Y dated 30.04.2026 and quash the same.

In all WPs.

For Petitioner: Mr. B Syed Abdul Wakeel

For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

An order in original dated 12.09.2025 and an appellate order dated 30.04.2026 are assailed in these two writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. Learned counsel for the petitioner submits that the petitioner had lodged an appeal challenging the order in original and the same was rejected solely on the ground of delay. He further submits that the entire tax demand under the order in original was recovered pursuant thereto. This aspect is required to be verified and confirmed.



4. Subject to verifying and confirming that the entire tax due was recovered, the impugned order in original is set aside and the matter is remanded to the assessing officer for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

5. The writ petitions are disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1.The Deputy Commissioner (ST)
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2.Assistant Commissioner (ST)
Ekkatuthangal Assessment Circle,
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WP Nos. 23427 & 23755 of 2



SENTHILKUMAR RAMAMOORTHY J.

KJ

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