



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24582 of 2026
and WMP.Nos. 26815 & 26816 of 2026**

Arvind Metal Trading Co
Formerly Known as General Metal Trading Co,
Rep. by its Proprietor N. Aravindkumar,
Plot no 10A 10B, Raju Nagar,
Maduravoyal, Poovai High Road,
Chennai, Tamil Nadu-600 095.

..Petitioner

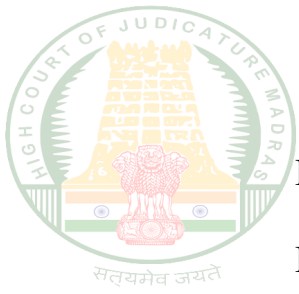
Vs

1. Deputy State Tax Officer
Deputy Commercial Tax Officer,
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Chennai - Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee-600123.

2. Assistant Commissioner (ST)
Vanagaram Assessment Circle
Integrated GST Building, No.4/109, Chennai -
Bangalore Highways, Varadharajapuram,
Nazarathpet, Poonamallee-600 123.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the First Respondent's impugned order in Form DRC-07 dated 08.02.2024 bearing No. ZD330224047321Z/2018-2019 along with the connected detailed order in GSTIN/33BDLPN7323Q1ZY/2020-21 dated 07.02.2024, quash the same and consequentially direct the First Respondent to provide the Petitioner with an opportunity of hearing.



WEB COPY

WP No.24582 of 2



For Petitioner:

Ms. Vipula D S

For Respondents:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

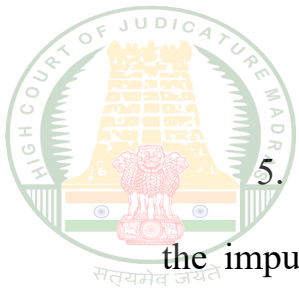
ORDER

An order dated 07.02.2024 is assailed on the ground that documents submitted by the petitioner were not taken into consideration.

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

3. Adverting to reply dated 06.01.2023, learned counsel for the petitioner contends that all relevant documents to establish that the supplies were genuine were enclosed with said reply. She adds that the entire tax demand under the impugned order was recovered from the electronic liability ledger of the petitioner. This aspect is required to be verified and confirmed.

4. The documents on record include invoices, e-way bills and transport receipts. On perusal of the impugned order, I do not find a discussion thereon or findings relating thereto. Therefore, re-consideration is warranted especially in view of the entire tax demand being stated to be recovered.



5. Subject to verifying and confirming that the entire tax demand under the impugned order was recovered, the impugned order is set aside and the matter is remanded to the first respondent 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. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.

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

08-07-2026
(2/2)

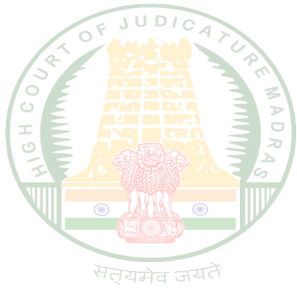
Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. Deputy State Tax Officer
Deputy Commercial Tax Officer,
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Chennai - Bangalore Highways, Varadharajapuram, Nazarathpet,
Poonamallee-600123.



WP No.24582 of 2



SENTHILKUMAR RAMAMOORTHY, J.

WEB COPY

KJ

2. Assistant Commissioner (ST)
Vanagaram Assessment Circle
Integrated GST Building, No.4/109, Chennai - Bangalore Highways,
Varadharajapuram, Nazarathpet, Poonamallee-600 123.

WP No. 24582 of 2026
and WMP.Nos. 26815 & 26816 of 2026

08-07-2026
(2/2)