



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No.22435 of 2024
and WMP Nos.24432, 24433 & 24434 of 2024

DSV Air And Sea Private Limited
Door No. 2, Chetpet, Harrington Road, Chetpet,
Chennai, Tamil Nadu - 600031 Represented by its
Authorised Representative Mr. Raghavan T.V. N

..Petitioner(s)

Vs

1. State of Tamil Nadu
Represented By Its Secretary,
Secretariat, Fort St. George
Chennai 600 009
2. Assistant Commissioner (ST),
Valluvarkottam
Zone-VI, M.B.M, M. Phil, Station No. 1, 6th
Floor, P.A.P.J.M. Annex Building,
Greams Road, Chennai-600006
3. The Deputy State Tax Officer I
Valluvarkottam Assessment Circle, Station
No10, Palaniappa Maligai, 4th Floor, Greams
Road, Chennai 600006
4. Assistant Commissioner (ST)
Kilpauk Circle F-50, 1st Avenue, 3rd floor,
Anna Nagar East, Chennai - 600102

..Respondent(s)

PRAYER: Writ Petition is filed under Article 226 of the Constitution of India, praying for issuance of Writ of Certiorari, calling for the records pertaining to the Show Cause Notice No. 33AACCD3848A1Z6/2018-19 and dated



15.12.2023 along with the summary thereof in Form GST DRC-01 bearing reference No. ZD331223105100H and dated 15.12.2023 issued by Respondent No.2 and the consequent Impugned Order bearing Reference No. MA330424258879E and dated 30.04.2024 along with summary thereof in Form GST DRC-07 bearing reference No. ZD330524008956B and dated 30.04.2024 passed by Respondent No. 3 and quash the same.

For Petitioner(s): M/s.Prasad Pranjape
Kevin Gogri

For Respondent(s): Ms.G.Dhana Madhri

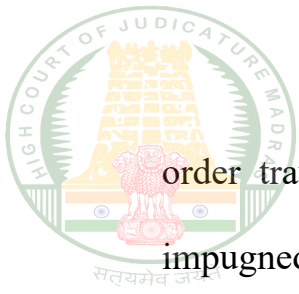
ORDER

An order dated 30.04.2024 is assailed primarily on the ground that such order travels beyond the scope of the show cause notice.

2.Adverting to show cause notice dated 15.12.2023, learned counsel for the petitioner submits that the total demand made therein is for a sum of Rs.47,17,391.22, whereas the confirmed demand under the impugned order is for a sum of Rs.363,32,48,148.48.

3.Ms.Dhana Madhri, learned Government Counsel, submits that the matter warrants reconsideration.

4.As contended by learned counsel for the petitioner, on comparison of the show cause notice and the impugned order, it is evident that the impugned



order travels way beyond the scope of the show cause notice. Hence the impugned order cannot be sustained and is hereby set aside. It is, however, open to the respondent to initiate fresh proceedings in accordance with law. All contentions relating thereto are left open to the petitioner.

5.The Writ Petition stands disposed of accordingly. No costs.
Consequently, connected miscellaneous petitions are closed.

13-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

KAS

To

1. The Secretary
Secretariat
Fort St. George
Chennai 600 009
2. Assistant Commissioner (ST),
Valluvarkottam
Zone-VI, M.B.M, M. Phil, Station No.1
6th Floor, P.A.P.J.M. Annex Building
Greams Road, Chennai-600006
3. The Deputy State Tax Officer I
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WP No. 22435 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAS

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