



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 26699 of 2026
and WMP.Nos.29201 & 29204 of 2026**

Tvl Sri Tamilnadu Travels and Transport
Rep. by its proprietor,
Vedachalam Srinivasan,
No. 1A, Parrivakkam Road, Kulakkarai Street,
Poonamallee, Chennai 56

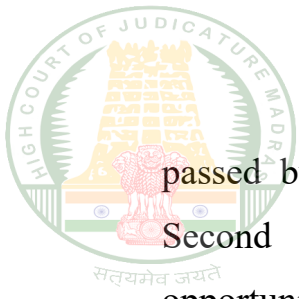
..Petitioner

Vs

1. The Deputy Commissioner (ST)
Tiruvallur and Kancheepuram (Appeals),
Integrated Commercial taxes office Building,
Collectorate campus, Kancheepuram,
Tamil Nadu 631 501.
2. The Deputy State Tax Officer - II
Poonamallee Assessment Circle, 4/109,
Third Floor, Bangalore Chennai Highway
Varadharajapuram, Nazarathpet,
Chennai 600123.

..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 leading to the issuance of impugned order dated 15-12-2025, passed by the Second Respondent in FORM GST DRC-07 bearing ref No. ZD331225222358M along with the Annexure vide GSTIN 33BOKPS4563R1Z1/2021-22 dated 15-12-2025 and the consequential order of rejection of application for rectification reference number ZD3304260985832 dated 10-04-2026 and along with consequential appellate proceedings in FORM GST APL-02 bearing reference No.ZD330626119319B dated 12-06-2026



passed by the First Respondent herein and quash the same, and direct the Second Respondent to consider the matter afresh, after giving full and fair opportunity to the Petitioner to submit its reply and after affording opportunity of personal hearing to the Petitioner.

For Petitioner: Mr. Prakash T C

For Respondents: Mr. R. Sethu Prabakaran
Government Counsel (Tax)

ORDER

Assessment order dated 15.12.2025, rectification order dated 10.04.2026 and appellate order dated 12.06.2026 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. Learned counsel for the petitioner submits that an aggregate sum of Rs.12,48,312/- was recovered pursuant to the impugned order towards tax, interest and penalty. He submits that this is more than 50% of the total demand under the impugned order. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that the above recoveries were made from the petitioner pursuant to the impugned order, the impugned



assessment order is set aside. Consequently, the matter is remanded to the second 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 verifying the recovery as mentioned above.

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

23-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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WP No. 26699 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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