



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 25743, 25747 & 25751 of 2026
and WMP.Nos.28131, 28132, 38134, 28135,
28137 & 28138 of 2026**

M/s.Star Dental Centre Private Limited
Represented by its Authorized Signatory
Mr.Vimal Arora, GF2, Plot No 58/3,
Raja Annamalai Puram, 2nd Main Street,
Mylapore Village, Chennai Tamil Nadu - 600028.
Previously having office at Plot No 892,
Munusamy salai, Survey No.235/3b Part and 234/1
Virugambakkam village, K.K.Nagar,
Chennai - 600078.

..Petitioner in all WPs.

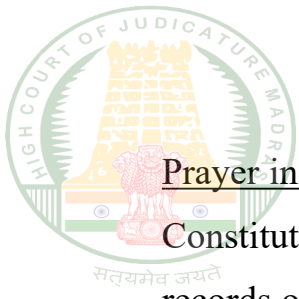
Vs

Assistant Commissioner (ST) (FAC)
K.K Nagar assessment circle, PAPJM Annex building, no.1, Greams road,
Chennai - 600006.

..Respondent in WP.Nos.25743 & 25747 of 2026

1. Assistant Commissioner (ST) (FAC)
K.K Nagar assessment circle, PAPJM Annex building, no.1, Greams road,
Chennai - 600006.
2. Additional Commissioner
Delhi West Commissionerate,
Engineers India Limited Annexe Building,
4th & 5th Floor, Bhikaji Cama Places,
RK Puram, New Delhi 110066.
3. Commissioner of Central Tax
APPEAL II, Delhi, 7th Floor, 1,
Retail Business Centre, Nangal Raya,
Janakpuri, New Delhi -110046.

..Respondents in W.P.No.25751 of 2026



Prayer in W.P.No.25743 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 of the Impugned Order-in-Original No. GSTIN : 33AAPCS5927C1ZA / 2017-18 dated 28.12.2023 in Form GST DRC-07 bearing Reference No. ZD331223246275O passed by the Respondent and quash the same.

Prayer in W.P.No.25747 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 of the Impugned Order-in-Original No. GSTIN : 33AAPCS5927C1ZA / 2018-19 dated 15.04.2024 in Form GST DRC-07 bearing Reference No. ZD3304241133602 passed by the Respondent and quash the same.

Prayer in W.P.No.25751 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records relating to the Recovery Notice dated 19.05.2026 with F.No. GST:33AAPCS5927C1ZA/2021-22 issued by the 1st Respondent and to quash the same and direct the 1st Respondent not to recover any amount pursuant to the Recovery Notice dated 19.05.2026 with F.No. GST:33AAPCS5927C1ZA/2021-22.

For Petitioner: Mr. Raghavan Ramabadran
in all WPs.

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

Mr. S. Gurumoorthy, Senior Standing Counsel
Mr.G.Meganathan, Junior Standing Counsel
for R2 & R3 in W.P.No.25751 of 2026

COMMON ORDER

The petitioner was a registered person. While applying for cancellation of registration on 25.05.2018, the petitioner had provided an address for future



correspondence after cancellation of registration. The registration was cancelled on 06.06.2018 with effect from 01.05.2018. Pursuant to proceedings initiated in 2023, assessment orders were issued on 28.12.2023 and 15.04.2024 in respect of assessment periods 2017 – 2018 and 2018 – 2019, respectively. Said assessment orders and a recovery notice issued in May 2026 are challenged in these writ petitions.

2. Learned counsel for the petitioner submits that proceedings were initiated five years after the cancellation of registration by merely uploading the show cause notice and the impugned orders on the common portal. In spite of providing an address for communication in the application for cancellation of registration, he submits that the only communication that was sent to said address is a recovery notice.

3. Mr. R. Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent in W.P.Nos.25743 & 25747 of 2026 and for the first respondent in W.P.No.25751 of 2026. Mr. S. Gurumoorthy, learned Senior Standing Counsel, accepts notice for respondents 2 & 3 in W.P.No.25751 of 2026.

4. The record reflects that the petitioner had provided an address for future correspondence in the application dated 25.05.2018 for cancellation of



registration. Said registration was cancelled on 06.06.2018 with effect from 01.05.2018. In these circumstances, the assertion of the petitioner that it was unaware of proceedings culminating in the impugned assessment orders is liable to be accepted. Therefore, the impugned assessment orders are set aside.

5. As regards the recovery notice, it relates to eight demands. The demands at Sl. Nos.1 to 3 thereof were made pursuant to the impugned assessment orders. In view of the said assessment orders being set aside, recovery proceedings relating to the demands mentioned in Sl. Nos.1 and 3 cannot be pursued by the respondents in W.P.No.25751 of 2026. As regards the other demands, it is stated that proceedings are pending before the GST appellate tribunal in New Delhi. It is open to the petitioner to work out remedies in the pending proceedings in relation to said demands.

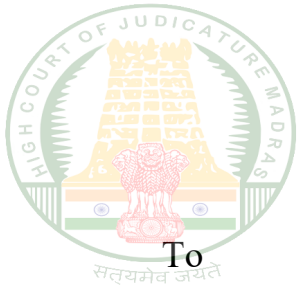
6. These writ petitions are disposed of on the above terms without any order as to costs. Consequently, connected miscellaneous petitions are closed.

16-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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To

WEB COPY

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2. Additional Commissioner
Delhi West Commissionerate,
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WP Nos. 25743, 25747 & 25751 of 2



SENTHILKUMAR RAMAMOORTHY J.

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