



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 27529, 27532 & 27534 of 2026
and WMP.Nos.30154, 30156, 30160,
30161, 30165 & 30166 of 2026**

In all WPs.

Travel Empire
Represented by its Proprietor Kumar Saravanan
No.15/12, Elangovadigal Street,
Thiruvalluvar Nagar, Arumbakkam,
Chennai 600 106.

..Petitioner

Vs

The Deputy State Tax Officer - I
Arumbakkam Assessment Circle,
No.1 Greams Road,
4th Floor, PAPJM Annexure Building,
Chennai 600 006.

..Respondent

Prayer in W.P.No.27529 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 relating to the order dated 29.08.2025 bearing reference no. ZD330825352362F in Form DRC-07 issued by the Respondent in respect of GSTIN : 33BJLPS0024B1ZR / 2023-24, and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice.

Prayer in W.P.No.27532 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 relating to the order dated 29.08.2025 bearing reference no. ZD330825352589V in Form DRC-07 issued by the Respondent in respect of GSTIN : 33BJLPS0024B1ZR / 2024-25, and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice.

Prayer in W.P.No.27534 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 relating to the order dated 29.08.2025 bearing reference no. ZD3308253519450 in Form DRC-07 issued by the Respondent in respect of GSTIN : 33BJLPS0024B1ZR / 2021-22, and quash the same as illegal, arbitrary, contrary to material facts and in violation of the principles of natural justice.

For Petitioner: Mr. Adithya Reddy

For Respondent: Ms. G. Dhana Madhri
Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 29.08.2025 are assailed in these three writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand



in respect of each assessment order. An endorsement to that effect is made on the bundle.

WEB COPY

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand.

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.

27-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer - I
Arumbakkam Assessment Circle,
No.1 Greams Road,
4th Floor, PAPJM Annexure Building,
Chennai 600 006.



WEB COPY

WP Nos. 27529, 27532 & 27534 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP Nos. 27529, 27532 & 27534 of 2026
and WMP.Nos.30154, 30156, 30160,
30161, 30165 & 30166 of 2026

27-07-2026