

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27837 of 2026
and W.M.P.Nos.30486 & 30489 of 2026**

Tvl Vasudevan Swaminathan,
Represented by its Sole Proprietor,
Mr Vasudevan Swaminathan, 28/23 School view
Road, 2nd Street, Chennai, Tamil Nadu 600028

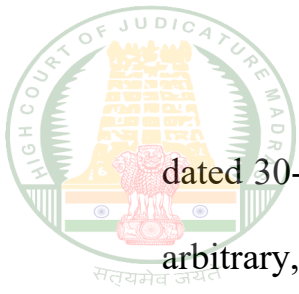
..Petitioner(s)

Vs

1. The Deputy Commissioner (ST)
Appellate Authority, Chennai South,
2nd Floor, CT Annex Building, No.1, Greams
Road, Chennai, Tamil Nadu 600 006
2. The Deputy State Tax Officer II
Kotturpuram Assessment Circle, Room No.245,
2nd floor, Integrated Registration and
Commercial Taxes Building, Nandanam,
Chennai 600035

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records leading to the issuance of impugned order passed by the Second
Respondent in FORM GST DRC-07 bearing reference number
ZD331225410235Y dated 27-12-2026 along with the Annexure vide GSTIN/
33BFXPS9884K2Z2 / 2021-22 dated 27-12-2025 and consequential Appeal
Rejection Order in FORM GST APL-02 Reference number ZD3306262884806



dated 30-06-2026 passed by the First Respondent, and quash the same as being arbitrary, without authority of law and in violation of the principles of natural justice and direct the Second Respondent to decide the case on merits and consider the matter after giving full and fair opportunity to the Petitioner.

For Petitioner(s): Mr.Prakash T C

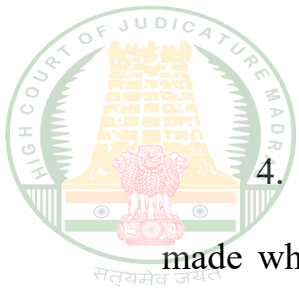
For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed primarily on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.

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

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.



4. Learned counsel for the petitioner submits that 10% pre-deposit was made while filing the appeal. On instructions, he submits that the petitioner agrees to remit an additional 40% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to the remittance of an additional 40% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of an additional 40% of the disputed tax demand.

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

30-07-2026

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



WEB COPY

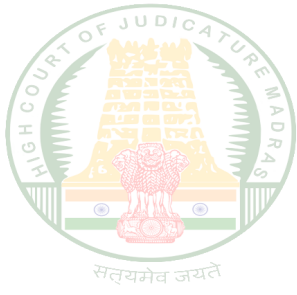
WP No. 27837 of 2



To

1. The Deputy Commissioner (ST)
Appellate Authority, Chennai South,
2nd Floor, CT Annex Building, No.1, Greams
Road, Chennai, Tamil Nadu 600 006

2. The Deputy State Tax Officer II
Kotturpuram Assessment Circle, Room No.245,
2nd floor, Integrated Registration and
Commercial Taxes Building, Nandanam,
Chennai 600035



WEB COPY

WP No. 27837 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 27837 of 2026
and W.M.P.Nos.30486 & 30489 of 2026**

30-07-2026