



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 28883 of 2026

and

W.M.P. Nos.31660 and 31661 of 2026

Sri Mahalakshmi Hardware Stores
Represented by its Sole Proprietor,
Mr. Kandasamy Sadhashivam,
New No 45, Sivan Koil Street, Kodambakkam
Chennai, Tamil Nadu – 600 024.

..Petitioner

Vs

1. The Deputy Commissioner (ST)
Appellate Authority, Chennai Central,
PAPJM Main Building, No.1, Greams Road,
Chennai, Tamilnadu -600 006
2. The State Tax Officer
MMDA Colony Assessment Circle,
No.88, II Floor, Mayor Ramanathan Salai,
Chepet, Chennai – 600 031.

..Respondents

Petition filed under Article 226 of The Constitution of India praying for the issuance of 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 ZD331225453633J dated 30-12-2026 along with proceedings annexure dated 30-12-2025 and consequential Appeal Rejection Order in FORM GST APL-02 Reference number ZD330626279222D 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 consider the matter afresh, after giving full and fair opportunity to the Petitioner to submit its reply and after affording meaningful opportunity of personal hearing to the Petitioner.



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For Petitioner:

Mr. Prakash T C

For Respondents:

Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax)

ORDER

An order dated 30.12.2025 is assailed on the ground that the petitioner did not have reasonable opportunity to submit the supporting documents to explain the discrepancy between GSTR 2A and GSTR 3B.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), accepts notice for the respondents.

3. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 50% of the disputed tax demand under the impugned order as a condition for remand. An endorsement to that effect is made on the bundle.

4. Subject to the remittance of 50% of the disputed tax demand, as agreed to, 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 the petitioner complying with the conditional order.



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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.

05.08.2026

Index: Yes/No

Neutral Citation: Yes/No

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To

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WP No. 28883 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP No. 28883 of 2026

05.08.2026