



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-10-2025

CORAM

WEB COPY

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P. Nos. 35190 and 35195 of 2025

and W.M.P.Nos.39385, 39386, 39394 & 39395 of 2025

TVL Aparajita Consultancy Services
Represented by its Authorized Signatory and Chief
Executive Officer, Mr. Calambur Kartik
Krishnamurti 23/26, Srinivasa Rao Street, Mylapore
Chennai, Tamil Nadu 600004.

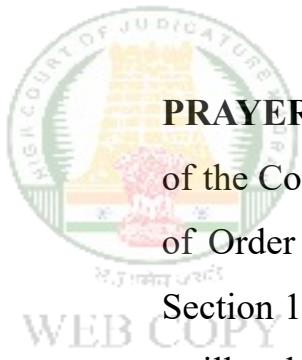
..Petitioner in both W.Ps.

Vs

State Tax Officer Group IX
CHENGALPATTU INTELLIGENCE DIVISION
COMMERCIAL TAX OFFICER CHENAI
SOUTH STATION NO. 870/2a 1ST FLOOR,
KANCHEEPURAM, HIGH ROAD,
THIMMAVARAM, CHENGAPATTU 603 101.

..Respondent in both
W.Ps.

PRAYER in W.P.No.35190/2025 – The Writ Petition is filed under Article 226 of the Constitution of India, calling for the records on the file of the Respondent of Order in Reference No ZD330225037313W passed under Section 74 of the TNGST Act, 2017 dated 04.02.2025 for the FY 2017-2018 passed and quash the same as illegal and not in accordance with law.



PRAYER in W.P.No.35195/2025 – The Writ Petition is filed under Article 2

of the Constitution of India, calling for the records on the file of the Respondent of Order in Reference No ZD330825019362J dated 02.08.2025 passed under Section 161 of the TNGST Act, 2017 for the FY 2017-2018 and quash the same as illegal and not in accordance with law.

For Petitioner Mr.Sivaraman R

(in both W.Ps.):

For Respondent Mr.C.Harsharaj,
(in both W.Ps.): Special. Govt. Pleader

COMMON ORDER

This case is listed under the caption 'for being mentioned'.

2. Both the learned counsel for the Petitioner and the learned Special Government Pleader for the Respondent confirmed that there are a few typographical errors in Paragraph No.2 of the order dated 24.09.2025. It is submitted that in the last four lines instead of the date 04.02.2025, it should actually be 02.08.2025 and the writ petition number should be W.P. No. 35195 of 2025 instead of W.P. No.35190 of 2025.



3. The Registry is directed to carry out the necessary corrections

Paragraph No.2 of the order by incorporating the following changes:

“2. In W.P.No.35190 of 2025, the petitioner has challenged the impugned order dated 04.02.2025. Against the same order, the petitioner had also filed an application for rectification under Section 161 of the TNGST Act, 2017 on 02.04.2025 which came to be dismissed vide order dated 02.08.2025. The second mentioned order dated 02.08.2025 is impugned in W.P.No.35195 of 2025. The Petitioner was not heard. Considering the same, the case is remitted back to the Respondent to pass a fresh order on merits in lieu of impugned order dated 02.08.2025 impugned in W.P.No.35195 of 2025. It is needless to say that the petitioner shall also be heard.”

4. The remaining part of the order dated 24.09.2025 remains unaltered.

16-10-2025

Index: Yes/No

Neutral Citation: Yes/No

AT

Note: Registry is directed to issue fresh order copy



To

The State Tax Officer Group IX
CHENGALPATTU INTELLIGENCE DIVISION
COMMERCIAL TAX OFFICER CHENAI
SOUTH STATION NO. 870/2a 1ST FLOOR,
KANCHEEPURAM, HIGH ROAD,
THIMMAVARAM,
CHENGAPATTU 603 101.



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W.P Nos. 35190 and 35195 of 2



C.SARAVANAN, J.

AT

**WP Nos. 35190 and 35195 of 2025
and W.M.P.Nos.39385, 39386, 39394 & 39395 of 2025**

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W.P Nos. 35190 and 35195 of 2



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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 35190 of 2025

and W.M.P.Nos.39385, 39386, 39394 & 39395 of 2025

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PRAYER in W.P.No.35195/2025 – The Writ Petition is filed under Article 226 of the Constitution of India, calling for the records on the file of the Respondent of Order in Reference No ZD330825019362J dated 02.08.2025 passed under Section 161 of the TNGST Act, 2017 for the FY 2017-2018 and quash the same as illegal and not in accordance with law.

For Petitioner Mr.Sivaraman R
(in both W.Ps.):

For Respondent Mr.C.Harsharaj,
(in both W.Ps.): Special. Govt. Pleader

COMMON ORDER

Having heard the learned counsel appearing for the petitioner and learned counsel appearing for the respondent, both these Writ Petitions are now disposed of recording the submissions made by the learned counsel for the petitioner and the learned counsel for the respondent.

2. As far as W.P.No.35190 of 2025 is concerned, the petitioner has challenged the impugned order dated 04.02.2025. Against the same order, the petitioner had also filed an application for rectification under Section 161 of the TNGST Act, 2017 on 02.04.2025 which came to be dismissed vide order dated



02.08.2025. It is noticed that in the second mentioned impugned order

impugned in W.P.No.35195 of 2025, the petitioner was not heard. Considering

the same, this Court is inclined to quash the order dated 04.02.2025 in

W.P.No.35190 of 2025 with a direction to the respondent to pass a fresh order

on merits. It is needless to say that the petitioner shall also be heard.

3. In view of the above order both the Writ Petitions are dismissed leaving all the issues to be canvassed in the rectification. No costs. Consequently, connected Miscellaneous Petitions are closed.

24-09-2025

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

GSA

To

The State Tax Officer Group IX
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COMMERCIAL TAX OFFICER CHENAI
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C.SARAVANAN, J.

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24-09-2025