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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.10.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P. Nos. 37432, 37436 & 37451 of 2025
and
W.M.P. Nos. 41886, 41889, 41892, 41894, 41913 & 41914 of 2025

M/s. Make My Trip (India) Private Limited,
Represented by its Authorized Signatory,
Deepak Katyal ... Petitioner in all the WPs

Vs.

1.State Tax Officer, Nungambakkam Assessment Circle,
No.88, Mayor Ramanathan Salai,
Chetpet, Chennai – 600 031.

2.Deputy Commissioner Commercial Taxes (Appeals),
PAPJM Building, Greams Road,
Chennai – 600 006. ... Respondents in all the WPs

Prayer in W.P. No. 37432 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in Form GST APL-02 bearing reference ZD330525034721O dated 06.05.2025 issued by the 2nd respondent and quash the same.

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Prayer in W.P. No. 37436 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order dated 06.11.2024 bearing reference 33AADCM5146R1Z2/2017-18 issued along with its summary bearing reference ZD331124028236U dated 06.11.2024 issued by the 1st respondent and quash the same.

Prayer in W.P. No. 37451 of 2025: Writ Petition is filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the impugned order bearing reference GSTIN: 33AADCM514R1Z2/2017-18 dated 20.04.2024 issued along with summary order in Form DRC-07 bearing reference ZD330424153468C dated 20.04.2024 issued by the 1st respondent and quash the same.

For Petitioner : Mr. Harish Bindumadhavan

For Respondent : Mr. C. Harsha Raj,
Special Government Pleader

COMMON ORDER

Both these Writ Petitions are being disposed of by way of this common order at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader who takes notice on behalf of the Respondents.

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2. In these Writ Petitions, the Petitioner has challenged the following orders: -

Sl.No.	*W.P. Nos.*	*Impugned Order Dated*	*Rectification Order Dated*
1	37432 of 2025	06.05.2025	06.11.2024
2	37436 of 2025	06.11.2024	06.11.2024
2	37451 of 2025	20.04.2024	06.11.2024

3. This is the second round of litigation before this Court. Earlier, the Petitioner had suffered an order in the hands of the Respondents vide order dated 26.07.2023 for Assessment Years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22. These orders were issued in response to a show cause notice(s) all dated 03.05.2023 in DRC 01 for the tax period 2017-2018. The Petitioner appears to have submitted a reply on 01.06.2023.

4. The Petitioner successfully challenged the aforesaid orders dated 26.07.2023 on the ground that they were based on the reply to the intimation in DRC 01A and were passed without considering the reply dated 01.06.2023 to show cause notice(s) all dated 03.05.2023 in DRC 01. It is in this background order in W.P. Nos. 96, 102, 104, 108 & 112 of 2024 dated 18.01.2024 was passed. Pursuant to order dated 18.01.2024 in W.P. Nos. 96, 102, 104, 108 &

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112 of 2024, order dated 28.02.2025 was passed by the 1st Respondent for the tax period 2017-2018.

5. The Petitioner thereafter, approached the 1st Respondent by way of an application under Section 161 on 08.05.2024, which came to be rejected vide order dated 06.11.2024. This order dated 06.11.2024 is impugned in W.P. No. 37436 of 2025.

6. Aggrieved by the same, the Petitioner filed an appeal before the 2nd Respondent on 17.12.2024, which has now been rejected by the order dated 06.05.2025 impugned in W.P. No. 37432 of 2025. There is no dispute that the Petitioner has been agitating the issues raised in the notice issued in DRC 01 dated 03.05.2023.

7. The Petitioner has wrongly moved the jurisdiction of the 1st Respondent under Section 161, which was rejected vide order dated 06.11.2024. Therefore, the Petitioner filed an appeal before the 2nd Respondent on 17.12.2024, which has now been rejected by an order dated 06.05.2025 in the third writ petition.

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8. In my view, the Petitioner deserves an order on merits by the 2nd Respondent as an Appellate Authority. Considering the same, W.P. Nos. 37451 and 37436 of 2025 are dismissed.

9. W.P. No. 37432 of 2025, wherein the impugned order dated 06.05.2025 of the 2nd Respondent / Appellate Authority has been challenged, is allowed by way of remand to the 2nd Respondent to pass an order on merits as expeditiously as possible. Considering the fact that the dispute pertains to the tax period 2017-2018, the 2nd Respondent / Appellate Authority shall pass orders as expeditiously as possible.

10. Needless to state, the Petitioner shall be heard before final orders are passed by the 2nd Respondent / Appellate Authority.

Connected miscellaneous petitions are closed. No costs.

27.10.2025

Index : Yes / No
Neutral Citation : Yes / No
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C.SARAVANAN, J.

AT

To
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