IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.1995, 2001, 2027, 2031, 2044 and 2046 of 2026
and
W.M.P.Nos.2106, 2107, 2110, 2111, 2144, 2145, 2166, 2168, 2175, 2176, 2180 and 2181 of 2026

W.P.No.1995 of 2026:

Alexis Global Private Limited,
Represented by its Authorised Signatory Mr.A.Peermohamad,
No.5, Thirumurugan Warehouse,
Haroon Ulasamnagar, Pulliline,
Redhills, Chennai-600 052. ... Petitioner

Vs.

1.The Deputy Commissioner(ST), GST Appeal,
Greams Road, Main Building, IInd Floor,
Chennai-600 006.

2.The State Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the First Respondent and quash the impugned Appeal Rejection Order dated 30.07.2025 with the reference ZD330725352346B for the FY 2020-21 as arbitrary.

W.P.No.2001 of 2026:
Alexis Global Private Limited,
Represented by its Authorised Signatory Mr.A.Peermohamad,
No.5, Thirumurugan Warehouse,
Haroon Ulasamnagar, Pulliline,
Redhills, Chennai-600 052. ... Petitioner

Vs.

1.The State Tax Officer / Commercial Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

2.The Deputy Commissioner(ST), (GST Appeal),
Greams Road, Main Building, IInd Floor,
Chennai-600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN No.33AAMCA2161M1ZM/2019-20 on the files of the First Respondent and quash the Impugned Order dated 17.07.2024 with the reference ZD330724205807D for the FY 2019-20 as arbitrary.

W.P.No.2027 of 2026:
Alexis Global Private Limited,
Represented by its Authorised Signatory Mr.A.Peermohamad,
No.5, Thirumurugan Warehouse,
Haroon Ulasamnagar, Pulliline,
Redhills, Chennai-600 052. ... Petitioner

Vs.

1.The State Tax Officer / Commercial Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,

Vepery, Chennai-600 003.

2.The Deputy Commissioner(ST), (GST Appeal),
Greams Road, Main Building, IInd Floor,
Chennai-600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the First Respondent and quash the impugned Rectification Rejection Order dated 18.07.2024 with the reference ZD330724222803K for the FY 2019-20 as arbitrary.

W.P.No.2031 of 2026:

Alexis Global Private Limited,
Represented by its Authorised Signatory Mr.A.Peermohamad,
No.5, Thirumurugan Warehouse,
Haroon Ulasamnagar, Pulliline,
Redhills, Chennai-600 052. ... Petitioner

Vs.

1.The Deputy Commissioner(ST), GST Appeal,
Greams Road, Main Building, IInd Floor,
Chennai-600 006.

2.The State Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the First Respondent and quash the impugned Appeal Rejection Order dated 30.07.2025 with the reference ZD330725352390I for the FY 2019-20 as arbitrary.

W.P.No.2044 of 2026:
Alexis Global Private Limited,
Represented by its Authorised Signatory Mr.A.Peermohamad,
No.5, Thirumurugan Warehouse,
Haroon Ulasamnagar, Pulliline,
Redhills, Chennai-600 052. ... Petitioner

Vs.

1.The State Tax Officer / Commercial Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

2.The Deputy Commissioner(ST), (GST Appeal),
Greams Road, Main Building, IInd Floor,
Chennai-600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records in GSTIN No.33AAMCA2161M1ZM/2020-21 on the file of the First Respondent and quash the impugned Order dated 17.07.2024 with the reference ZD330724206061Y for the FY 2020-21 as arbitrary.

W.P.No.2046 of 2026:
Alexis Global Private Limited,
Represented by its Authorised Signatory Mr.A.Peermohamad,
No.5, Thirumurugan Warehouse,
Haroon Ulasamnagar, Pulliline,
Redhills, Chennai-600 052. ... Petitioner

Vs.

1.The State Tax Officer / Commercial Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,

Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

2.The Deputy Commissioner(ST), (GST Appeal),
Greams Road, Main Building, IInd Floor,
Chennai-600 006. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records on the file of the First Respondent and quash the impugned Rectification Rejection Order dated 18.07.2024 with the reference ZD330724222791H for the FY 2020-21 as arbitrary.

For Petitioner (in all W.Ps.,) : Mr.Ramamurthy, S.
For Respondents (in all W.Ps.,) : Mr.C.Harsharaj
Special Government Pleader

COMMON ORDER

By this Common Order, all these writ petitions are disposed of.

2. In W.P.Nos.2001 of 2026, 2027 of 2026 and 2031 of 2026, the petitioner has challenged the respective impugned Orders passed for the Tax Period 2019-20 as tabulated below:-

W.P.Nos.	Order under Challenge	Date of the impugned Order
2001 of 2026	Assessment Order	17.07.2024
2027 of 2026	Rectification Order	18.07.2024
2031 of 2026	Appeal Rejection Order	30.07.2025

3. In W.P.Nos.2044 of 2026, 2046 of 2026 and 1995 of 2026, the petitioner has challenged the respective impugned Orders passed for the Tax Period 2020-2021 as tabulated below:-

W.P.Nos.	Order under Challenge	Date of the impugned Order
2044 of 2026	Assessment Order	17.07.2024
2046 of 2026	Rectification Order	18.07.2024
1995 of 2026	Appeal Rejection Order	30.07.2025

4. The aforesaid Assessment Orders both dated 17.07.2024 passed for the respective Tax periods 2019-2020 and 2020-2021 respectively impugned in W.P.Nos.2001 of 2026 and 2044 of 2026 respectively, were preceded by respective Show Cause Notices both dated 18.08.2023 to which the petitioner filed respective replies on 16.05.2024 and on 22.05.2024.

5. However, by the aforesaid Assessment Orders both dated 17.07.2024, the demand proposed in aforesaid Show Cause Notices both dated 18.08.2023 for the respective Tax Periods have been confirmed as the petitioner failed to file a supporting documents to substantiate the case and failed to appear for the personal hearings fixed.

6. Aggrieved by the aforesaid Assessment Orders both dated 17.07.2024, the petitioner had filed respective applications for Rectification

on 17.07.2024 against the respective Assessment Orders which came to be rejected by the Rectification Rejection Orders both dated 18.07.2024 impugned in respective W.P.Nos.2027 of 2026 and 2046 of 2026.

7. Subsequently, the Assessment Orders both dated 17.07.2024 were challenged by respective appeals both dated 27.09.2024, which came to be rejected / dismissed on the ground of failure on the part of the petitioner for pre-deposit 10% required under Section 107 of the respective GST enactments by the respective Appeal Rejection Orders both dated 30.07.2025 impugned in respective W.P.Nos.2031 of 2026 and 1995 of 2026.

8. The reasons forthcoming for not filing these writ petitions earlier against the impugned Assessment Orders or against the Orders in appeal are that the rectification Order has been passed against the petitioner in violation of Principles of Natural Justice.

9. The learned counsel for the respondents on the other hand would submit that the cases can be remitted back only by putting the petitioner on terms as there is a delay in approaching this Court.

10. I have considered the arguments advanced by the learned counsel for the petitioner and the learned counsel for the respondents.

11. The facts are not in dispute. The manner in which the proceedings have been conducted by the 1st respondent in confirming the demand vide impugned orders dated 17.07.2024 for the respective Assessment Years clearly indicates that there was undue alacrity in confirming the demand without giving opportunity to the petitioner for being heard. The personal hearing was fixed on 18.07.2024 vide personal hearing notice dated 10.07.2024. However, the impugned assessment orders have been passed on 17.07.2024 even prior to the scheduled date of hearing.

12. The petitioner attempted to rectify the aforesaid Assessment Orders by filing applications for rectification on the very same day which came to be rejected on the following day. The amount demanded is very huge and the petitioner unable to comply with the pre-deposit requirement for appeal before the 2nd respondent.

13. Thus, this Court is of the view that where the Court can grant complete waiver that the petitioner cannot be found fault.

14. Under these circumstances, the impugned orders are quashed and the cases are remitted back to the respondents to pass fresh orders on merits and in accordance with law as expeditiously as possible. The petitioner shall appear on the date specified for personal hearing.

15. All these Writ Petitions stand disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

22.01.2026

ssn

Neutral Citation : Yes / No

To:

1.The Deputy Commissioner(ST), GST Appeal,
Greams Road, Main Building, IInd Floor,
Chennai-600 006.

2.The State Tax Officer,
Manali Assessment Circle,
Integrate Commercial Taxes Building,
Room No.101, No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

C.SARAVANAN, J.,

ssn

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and
W.M.P.Nos.2106, 2107, 2110, 2111, 2144, 2145, 2166, 2168, 2175, 2176, 2180 and 2181 of 2026

22.01.2026