



WEB COPY

WP No. 1677 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30-01-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 1677 of 2026

and W.M.P.Nos.1732 & 1734 of 2026

Ms System Care and Solutions
Rep by its Proprietor Hariharasudhan,
No.3/299, First Floor, Periyar Salai,
PalavakkamKancheepuram, Tamil Nadu-600 041

..Petitioner(s)

Vs

The Assistant Commissioner (ST)
Sholinganallur Assessment circle,
Room No.218,II Floor,
Integrated Building for commercial Taxes and
Registration Department(south Tower),
Nandanam,
Chennai-600 035

..Respondent(s)

PRAYER: Writ petition is filed under Article 226 of the Constitution of India, pleased to issue a Writ of Certiorari, to call for the records of the impugned Order of rejection of application for rectification dated 08.07.2025 bearing Reference ZD330725074661A along with its annexure and the impugned Order dated 25.02.2025 in Form GST DRC-07 bearing Reference No. ZD330225258472J along with its annexure of the Respondent passed in Petitioners GSTIN 33ACHPH8470L1ZB for the FY 2020-21 and quash the same.



For Petitioner(s):

Mr.R.Anish Kumar

For Respondent(s):

Ms.Amirtha Poonkodi Dinakaran,
Government Advocate

ORDER

Both an order in original and the order rejecting the rectification application are assailed in this writ petition primarily on the ground of breach of principles of natural justice. The petitioner asserts that the order in original was issued without providing a personal hearing and without recording reasons in support of confirming the tax proposals.

2. On instructions, learned counsel for the petitioner submits that the petitioner agrees to remit 25% of the confirmed tax demand under the impugned order in original.

3. On perusal of the impugned order, it appears that the petitioner's reply has been taken note of, but the petitioner was not heard before the tax proposals were confirmed. Solely in order to provide an opportunity for the petitioner to be heard, the order impugned herein warrants re-consideration subject to putting the petitioner on terms.



4. For reasons aforesaid, subject to the petitioner remitting 25% of the tax demand as per the impugned order in original within four weeks from the date of receipt of a copy of this order, the impugned order in original and the order in the rectification application are set aside and the matter is remanded for re-consideration. The petitioner is permitted to submit all material documents before the assessing officer, who shall pass a speaking order within three months from the date of receipt of a copy of this order.

5. This writ petition is disposed of on the above terms. No costs. Consequently, the connected writ miscellaneous petitions are closed.

30-01-2026

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

To

The Assistant commissioner(ST)
Sholinganallur Assessment circle,
Room No.218, II Floor,
Integrated Building for commercial Taxes and
Registration Department(South Tower),
Nandanam, Chennai-600 035



WEB COPY

WP No. 1677 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 1677 of 2026
and W.M.P.Nos.1732 & 1734 of 2026**

30-01-2026