IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-02-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 5361 of 2026
and
W.M.P.Nos.5876 and 5881 of 2026

M/s.Chennai Electricals and Hardware
No 36 Velachery Main Road,
Near LIT Colony Narayanapuram,
Chennai – 600 100.
Rep by its Proprietor
Mr.Laluram Dharmichand.

..Petitioner(s)

Vs

Assistant Commissioner (ST)
Madipakkam Assessment Circle
Room No.229, 2nd Floor,
Integrated Commercial Taxes Offices Building,
Govt Farm Village, Nandanam,
Chennai- 600 035.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the Respondent leading to issuance of Impugned Order dated 20.03.2025 vide GSTIN: 33ACMPD8334Q1Z5/2018-2019 and quash the same.

For Petitioner(s): S Sathyanarayanan

For Respondent(s): Mrs.K.Vasanthamala
Government Advocate

ORDER

Mrs.K.Vasanthamala, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned order dated 20.03.2025 passed for the Tax Period 2018-2019 under Section 74 of the respective GST enactments. The impugned order has been passed pursuant to a Show Cause Notice in Form GST DRC - 01 dated 15.12.2023, to which the Petitioner had replied vide reply dated 30.08.2023 after reminders dated 05.03.2024 and 06.04.2024 were issued to the Petitioner.

4. The Petitioner's reply has been considered by the Respondent while passing the impugned order. As such there is no scope for interfering with the impugned order, as there is no procedural irregularity committed by the Respondent while passing the impugned order. Therefore, there is no merits in the challenge to the impugned order.

5. At best, the Petitioner ought to have preferred a statutory appeal against the impugned order within the prescribed time under Section 107 of the respective GST enactments. However, this Writ Petition has also been filed only on 12.01.2026 viz., beyond the condonable period of limitation.

6. In view of the above, this Writ Petition is liable to be dismissed and is accordingly dismissed. No costs. Consequently, connected Writ Miscellaneous Petitions are closed.

18-02-2026

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

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To

The Assistant Commissioner (ST)
Madipakkam Assessment Circle
Room No.229, 2nd Floor,
Integrated Commercial Taxes Offices Building,
Govt Farm Village, Nandanam,
Chennai- 600 035.

C.SARAVANAN, J.

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