IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11-03-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

WP No. 9339 of 2026
and WMP Nos.10061 & 10062 of 2026

M/s PKF proserv Private Limited
Rep. by its Director, Shri. S. Sridharan,
No 28 North usman Road, Thyagaraya
Nagar, Chennai 600 017.

..Petitioner(s)

Vs

1. The State Tax officer (ST)
Pondy Bazaar Assessment Circle,
Station No 46, Mylapore Taluk office,
Greenways Road, Chenani 600 028.

2.The Assistant Commissioner
Pondy Bazaar Assessment Circle,
Chennai Central, central III, Mylapore
Tlauk office, Greenways Road,
Chennai 600 028

3.The Commissioner Of
Commercial Taxes
4th Floor, Ezhilagam Building, PWD
Estate, Chepauk, Chenani
Tamil Nadu 600 005.

..Respondent(s)

PRAYER

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in order No GSTIN 33AAFCS370E1ZW / 2021-22 dated 24.11.2025 arising out of the same impugned order, reference No ZD331125421463U dated 24.11.2025 issued by the 1st Respondent and quash the impugned order and consequentially direct the first respondent to reconsider the impugned order No GSTIN 33AAFCS370E1ZW / 2021-22.

For Petitioner(s) : Mr.R.Chandrasekaran

For Respondent (s) : Mr.TNC. Kaushik
Additional Government Pleader

ORDER

Mr.TNC. Kaushik, learned Additional Government Pleader takes notice for the Respondents.

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 Additional Government Pleader for the Respondents.

3.In this Writ Petition, the Petitioner has challenged the impugned Order dated 24.11.2025 primarily on the ground that the petitioner was not issued with a detailed show cause notice and that the petitioner filed a reply based only to the allegation in DRC-01A. It is noticed that the petitioner was issued with an intimation in DRC-01A dated 7th May 2025 in response to which the petitioner has filed a detailed reply on 28.05.2025. The show cause notice was subsequently issued on 23.05.2025 the department was not satisfied with the above reply dated 28.05.2025. The petitioner has also filed a reply on 09.05.2025, content of which has been extracted in the impugned order.

4.Therefore, the request of the learned counsel for the petitioner for remitting the case back under the circumstances cannot be entertained as there is no illegality or any procedural illegality committed by the Officer while passing the impugned order. It cannot also be said that the impugned Order is arbitrary warranting an interference under Article 226 of the Constitution of India.

5. The present writ petition has been filed on 21.01.2026 which is within the limitation prescribed for filing an appeal under Section 107 of the respective GST enactments, 2017. Considering the same, I am inclined to dispose the present writ petition by giving liberty to the Petitioner to file an appropriate appeal before the Appellate Commissioner against the Impugned Order dated 24.11.2025, within a period of 30 days from the date of receipt of copy of this order. In case, the Petitioner files such an appeal before the Appellate Authority within such time, the Appellate Authority shall pass orders on merits without further reference to imitation.

6.This Writ Petition stands disposed of with the above observations. No costs. Consequently, connected miscellaneous petitions are closed.

11-03-2026

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

To

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C.SARAVANAN J.

kp

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