IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.02.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.5035 of 2026
and
W.M.P.Nos.5580 & 5581 of 2026

K Square Global Logistics Pvt. Limited,
Represented by its Director
K.Sathishkumar
New No.137, Old No.68, 3rd Floor,
Thambu Chetty Street,
Chennai – 600001. ... Petitioner

Vs.

The Assistant Commissioner (ST),
Muthialpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600003. ... Respondent

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the impugned order of Respondent passed in GSTIN: 33AAECK8794Q1ZL / 2021-22 dated 29.07.2023 to quash the same.

For Petitioner : Mr.R.Kumar

For Respondent : Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

Ms.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and the learned Government Advocate for the respondent, this writ petition is being disposed of at the time of admission.

3. The petitioner is before this Court against the *ex parte* order dated 29.07.2023 passed by the respondent.

4. It is noticed that the impugned order was preceded by a Show Cause Notice in DRC-01 dated 20.06.2023, to which the petitioner failed to respond. Thus, the petitioner suffered the impugned order.

5. The learned counsel for the petitioner would submit that the

petitioner was unaware of the impugned order and that the petitioner became aware of it only when the respondent sought to recover the amount.

6. It is further submitted that the petitioner has paid the amount confirmed by the impugned order along with interest and penalty on 02.12.2025.

7. Considering the same, the case is remitted back to the respondent to pass a fresh order on merits, subject to the petitioner filing a reply to the impugned Show Cause Notice dated 20.06.2023 along with requisite documents to substantiate their case by treating the impugned Order dated 29.07.2023 as an addendum to the said notice, within a period of thirty (30) days from the date of receipt of a copy of this order.

8. Upon filing of such reply, the respondent shall consider it and pass a fresh order on merits, within a period of three (3) months.

9. It is needless to state that, before passing any such order, the petitioner shall be heard.

10. In case the petitioner fails to file a reply within the above stipulated time, the respondent is at liberty to proceed against the petitioner to recover the tax in accordance with law as if this writ petition was dismissed *in limine* today.

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

11.02.2026

raja

Neutral Citation : Yes / No

To

The Assistant Commissioner (ST),
Muthialpet Assessment Circle,
Integrated Commercial Taxes Building,
No.32, Elephant Gate Bridge Road,
Vepery, Chennai – 600003.

C.SARAVANAN, J.

raja

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