



WEB COPY

WP No. 6957 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-02-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 6957 of 2026

and

WMP Nos.7568 & 7569 of 2026

Tvl Sha Marketing
Rep. by its Prop. Mr. Peer Mohamed Jaffar Ali,
No.9/22, Kandappa Street, Choolai,
Chennai 600 112

..Petitioner(s)

Vs

The Deputy State Tax Officer I
Choolai Assessment Circle,
No 1, 1st Floor, PAPJM Building, Annex,
Greens Road, Chennai 600 006

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus calling for the records on the file of the Respondent in the impugned proceedings bearing reference GSTIN:33ADPPJ0975K3Z5/2019-20 dated 17.08.2024 passed by the Respondent, under the provisions of GST Act, 2017 and quash the same and consequently direct the respondent to pass DE NOVO order.

For Petitioner(s): Mr.Subramaniam R

For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate.

ORDER

Ms.Amirtha Poonkodi Dinakaran, 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 Assessment Order dated 17.08.2024, which was preceded by a Show Cause Notice in DRC-01 dated 27.05.2024, to which the Petitioner failed to file a reply and thus, the Petitioner has suffered by the impugned Assessment Order dated 17.08.2024.

4. The learned counsel for the petitioner submits that the petitioner has already discharged the disputed tax liability. The learned counsel further submits that the petitioner is aggrieved by the impugned order insofar as it seeks to impose penalty and interest under the provisions of the respective GST Enactments.

5. Since the petitioner has already admitted the tax liability and has reported to have paid the disputed tax, there is no reason for this Court to entertain the present writ petition, particularly when the impugned order is dated 17.08.2024 and the present writ petition is filed only on 18.02.2026



6. Therefore, the writ petition is liable to be dismissed. However, time is granted to the petitioner to discharge the liability imposed under the impugned order within a period of three months from the date of receipt of a copy of this order.

7. Accordingly, this writ petition is dismissed with the above liberty. No costs. Connected Writ Miscellaneous Petitions are closed.

27-02-2026

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

AV

To

The Deputy State Tax Officer I
Choolai Assessment Circle,
No 1, 1st Floor, PAPJM Building, Annex,
Greens Road, Chennai 600 006



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C.SARAVANAN, J.

AV

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