IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 8323 of 2026

and

WMP.Nos.9011, 9012 and 9014 of 2026

Trisakthi Leather Enterprises Private Limited
(Through its Chief Accountant, Shivagami N)
No. 32, 1st Floor, Anna Salai,
Nagalkeni, Chromepet, Chennai
Tamil Nadu-600 044

..Petitioner(s)

Vs

1. The Assistant commissioner (ST)
   Pammal Assessment Circle,
   Integrated Building for commercial taxes and
   Registration Department, Room No.312
   3rd Floor, Nandanam, Chennai-600 035
2. The Deputy Commissioner (ST),
   on behalf of Appellate Authority
   GST Appeals II, Greams Road,
   Chennai-600 006
3. The Deputy Commissioner (ST)(FAC),
   office of the Deputy Commissioner (ST)(FAC)
   Tambaram Zone.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for the records of the 1st Respondent pertaining to the impugned order dated 25.07.2025 records of the 1st Respondent pertaining to the impugned order dated 25.07.2025 vide GSTIN 33AADCT5224H1ZL/ 2019-20, quash the same.

Petitioner : Mr.Shoaib Fazil S

Respondents : Mrs.K.Vasanthamala,
Government Advocate

ORDER

Mrs.K.Vasantha Mala, learned Government Advocate takes notice on behalf of 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 Government Advocate for the Respondent.

3. In this Writ Petition, this petitioner is before this Court against the impugned order passed by the first respondent dated 25.07.2025 after Petitioner's appeal against the same came to be dismissed by an Order dated 09.01.2026 by the Appellate Authority.

4. It is noticed that the impugned order had preceded the notice in DRC-01 dated 18.12.2024 to which the petitioner filed two replies on 26.06.2025 and 15.07.2025. However, the impugned order records that no reply

was filed by the petitioner. Therefore, the demand proposed in the aforesaid Show Cause Notice has been confirmed under the impugned Assessment Order dated 25.07.2025. Originally, this Court would have remittied the case back after taking note of the facts and circumstances of the case, when the petitioner's reply was not considered.

5. However, the learned counsel for the Respondent who appears through video conferencing submits that the petitioner have decided to file an appeal against the impugned order on 25.07.2025 cannot ask for remand of the case.

6. I have considered the arguments advanced by the learned counsel for the Petitioner and the learned counsel for the Respondent. It is a case where the petitioner has been denied of justice both at the hands of the first respondent and in the hands of the Appellate Authority namely, the second and third Respondents not only demand was confirmed without considering the Petitioner's reply dated 26.06.2025 and 15.07.2025 which were uploaded in GST DRC 06. The Petitioner's appeal has also been held to be beyond the limitation by the second Respondent.

7. Considering the fact that the Petitioner's reply was not considered by the first respondent, while passing the impugned order, I am of the view that it is a fit case for remitting the case back to the first Respondent to pass fresh order without any condition.

8. In case the Petitioner complies with the above stipulations, the first Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner if any, shall also stand automatically vacated.

9. In case the Petitioner fails to comply with any of the stipulations, 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.

10. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

11. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

09-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

VV

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C.SARAVANAN, J.

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