



WEB COPY



W.P.No.10507 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.03.2026

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.10507 of 2026

and

W.M.P.Nos.11336 and 11368 of 2026

M/s Sri Gemini Enterprises,
Rep by its Proprietor J.Ramachandran,
No.8, Manigandan Street, 3rd Lane,
Old Washermanpet,
Chennai-600 021.

... Petitioner

Vs.

1. The Commercial Tax Officer (State),
Royapuram Assessment Circle,
Integrated Commercial Taxes Building,
Chennai North Division
No.32, Elephant Gate Bridge Road,
Vepery, Chennai-600 003.

2. The Deputy Commercial Tax Officer,
Royapuram Assessment Circle,
Integrated Commercial Taxes Office Complex,
Room NO.212, Vepery, Chennai-600 003.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari calling for the records in connection with impugned Assessment Order bearing Ref No.ZD331223057218N dated 09.12.2023 financial year 2019-2020 issued by the 2nd respondent and quash the same.



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For Petitioner : Mr.Kathiresan K

For Respondents : Ms.P.Selvi
Govt.Advocate

ORDER

Mr.P.Selvi, learned Government Advocate takes notice for the respondent.

2. With the consent of the learned counsel for the petitioner and 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 impugned Assessment Order in FORM GST DRC 07 bearing reference No.ZD331223057218N dated 09.12.2023 for the financial year 2019-2020, whereby, the demand proposed in the Show Cause Notice DRC 01 dated 07.11.2023 has been confirmed. The impugned demand has been confirmed in the light of the reply of the petitioner dated 27.11.2023, wherein, the petitioner has admitted the tax liability. The contents of the reply dated 27.11.2023 is reproduced hereunder:-



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FROM GST DRC-06

Reply to the Show Cause Notice

ARN:ZD3311231638351

Date: 27/11/2023

- | | |
|--|----------------------------|
| 1.GSTIN | 33AIVPJ6877F1Z0 |
| 2.Name | RAMA CHANDRAN JAYACHANDRAN |
| 3.Details of Show Cause Notice Reference No. | Date of Issue |
| ZD331123036247T | 07.11.2023 |
| 4.Financial Year | 2019-2020 |
| 5.Reply | |

We hereby submit our reply to your above mentioned notice.

1.We agreed for the demand of Rs.170737 towards delayed remittance of tax during the period Apr 2019 to Dec 2019. The same will be paid thru DRC 03 and file on line.

2.We are not in the business of Construction of residential building, we are in the business of WORKS CONTRACTS and doing only Factory sheds for Corporates. Hence we charge and remit 18% of GST. So we are eligible to claim the ITC. So kindly go thru the above and drop the proceedings.

6.Documents uploaded

NA



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7. Option for personal hearing Yes No

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4. The demand that has been confirmed by the Impugned Order also corresponds to the undertaking given by the petitioner in the reply dated 27.11.2023. *The revenue abstract of the Demand is hereunder:*

<i>Tax Period</i>		<i>Amount in Rs.</i>
<i>From</i>	<i>To</i>	
<i>Apr 2019</i>	<i>Dec 2019</i>	<i>3,319.00</i>
<i>Apr 2019</i>	<i>Dec 2019</i>	<i>84,163.00</i>
<i>Apr 2019</i>	<i>Dec 2019</i>	<i>83,255.00</i>
<i>Total</i>		<i>1,70,737.00</i>

5. Therefore, there is no merit in challenge to the Impugned Order and the writ petition is liable to be dismissed.

6. Accordingly, the writ petition is dismissed. No costs. Consequently, connected miscellaneous petitions are closed.

18.03.2026

Index:yes/no
Website:yes/no
Neutral Citation : Yes / No
sr



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To

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C.SARAVANAN, J.

SR

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