



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAIVANAN

WP No. 11836 of 2026

and

WMP.Nos.12919 and 12920 of 2026

M/s.Kumaravel Agencies
Rep. by its Partner Mrs. Rajeshwari.1/582, G.S.T.
ROAD, VANDALUR, Kancheepuram,
Tamil Nadu - 600048.

..Petitioner(s)

Vs

The State Tax Officer (ST),
Thirukazhukundram Assessment Circle, No.42,
Wahab Nagar,
Thirukazhukundram - 603 109.

..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 relating to the Impugned Assessment Order dated 21.12.2025, and its consequential DRC -07 dated 21.12.2025 vide Reference No. ZD331225327417K issued by the Respondent and quash the same as arbitrary and pass such further or other orders as this Honble Court may deem fit and proper in the circumstances of the case and thus render justice.



For Petitioner(s): Mr.Abdul Rahman

For Respondent(s): Mrs.P.Selvi,
Government Advocate

ORDER

Mrs.P.Selvi, 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 is before this Court against the impugned order dated 21.12.2025, whereby, the part of the demand proposed in the Show Cause Notice has been confirmed after considering the petitioner's reply. As such, there are no indications of any procedural irregularity or perversity in the impugned Order.

4. The point canvassed by the Petitioner pertaining to the disputed questions of fact which cannot be addressed in the summary proceedings under Article 226 of the Constitution of India. Therefore, this Writ Petition is liable to be dismissed.



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5. Accordingly, Writ Petition stands dismissed. However, liberty is given to the Petitioner to file an appeal before the Appellate Authority under Section 107 of the respective GST enactments, 2017 within a period of 30 days from the date of receipt of a copy of this Order. No costs. Consequently, the connected Miscellaneous Petitions are closed.

27-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

The State Tax Officer (ST),
Thirukazhukundram Assessment Circle, No.42,
Wahab Nagar,
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C.SARAVANAN, J.

VV

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