



WEB COPY

WP No. 10635 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-03-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 10635 of 2026

and

WMP Nos. 11536 and 11537 of 2026

Srihari R Dave
Prop. M/s Reliance Traders
220 R.M. Dave Building
Broadway, Parrys Corner
Chennai, Tamil Nadu-600 108

..Petitioner

Vs

1. The Deputy Commercial Tax officer /
Deputy State Tax Officer-II
Loan Square Assessment Circle,
Integrated Commercial Taxes office Complex,
Room No.309, 3rd Floor, Elephant Gate Bridge Road,
Vepery Chennai-600 003
2. The Deputy Commissioner (ST)
North I Chennai
Integrated Commercial Taxes Office Complex
Room No 309 3rd Floor Elephant Gate Bridge Road
Vepery Chennai-600 003

..Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, call for the records of the 1st respondent in Ref No.ZD3306243604786 dt.28.06.2024 Detailed order dt.26.06.2024 and the consequential proceedings in GSTIN.33AQJPS0040D1ZC dt.24.02.2026 issued by the 2nd Respondent and quash the order dt.28.06.2024 detailed order dt.26.06.2024 passed by the 1st Respondent and the consequential proceedings dt.24.02.2026 issued by the 2nd respondent herein



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For Petitioner:

Ms.S.Jecintha

For Respondent:

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. The learned counsel for the Respondent fairly concedes that there is an overlap in the impugned Order dated 28.06.2024 and the demand that was dropped by an earlier Assessment Order dated 24.07.2024, which was issued pursuant to a Show Cause Notice in DRC 01 dated 23.05.2024.

4. Recording the above submission of the learned counsel for the Petitioner and the learned counsel for the Respondent, the case is remitted back to the respondent to pass fresh order, in lieu of the impugned Order dated 28.06.2024 which accompanies the detailed order dated 26.06.2024. Consequently, the consequential proceedings are also quashed.



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5. This Writ Petition stands disposed of with the above observations. No costs. Consequently, the connected Writ Miscellaneous Petitions are closed.

25-03-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

Vv

To

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Deputy State Tax Officer-II
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C.SARAVANAN J.

Vv

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