IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.03.2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

W.P.No.12200 of 2026
and
W.M.P.No.13315 of 2026

R.Henley Vijay Selvan Rajappa

..Petitioner

Vs

1. The Commercial Tax Officer
   Office of the Assistant Commissioner (ST) ,
   Kelambakkam Assessment Circle,
   No.46, Mylapore Taluk office Building,
   1st floor, Greenways Road, Mandaveli,
   Chennai – 600 028.

2. Hiranandani Realtors Private Limited
   Represented by its Authorized Signatories,
   Having Registered office at, No. 514,
   Dalamal Towers, Nariman Point,
   Mumbai - 400 021.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records in connection with the order passed by the 1st Respondent dated 09.03.2026 in ZD3303260692877, and quash the same, consequently direct the 1st Respondent to sanction and immediately refund the claim amount of Rs.2,06,552/- with affordable interest to the petitioner.

For Petitioner	:	Mr.Y. Kaja Navas
For Respondents	:	Mrs.Amirtha Poonkodi Dinakaran, Government Advocate.

ORDER

Mrs.Amirtha Poonkodi Dinakaran, learned Government Advocate, takes notice for 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 first Respondent.

3. The present writ petition is filed against the Order dated 09.03.2026 passed by the 1st Respondent. The said Order is passed rejecting the application filed by the petitioner under Section 54 of the respective GST enactments, in the absence of a reply.

4. The learned counsel for the petitioner submitted that the impugned order passed by the first respondent is liable to be set aside and the matter may be remitted back to the first respondent for fresh consideration.

5. Considering the submissions made and in view of the limited scope of the issue involved, this Court is inclined to set aside the impugned order and remit the matter to the first respondent for fresh consideration.

6. Accordingly, the impugned order is set aside and the matter is remitted back to the first respondent for reconsideration on merits. The first respondent is directed to pass a fresh order, in accordance with law, within a period of 30 days from the date of receipt of a copy of this order, after providing an opportunity of hearing to the petitioner.

7. With the above directions, this writ petition stands disposed of. No costs. Consequently, connected miscellaneous petition is closed.

30.03.2026

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

kmm

To

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C.SARAVANAN, J.

kmm

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