IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-04-2026

CORAM

THE HON'BLE Mr.JUSTICE C. SARAVANAN

W.P.No.13285 of 2026
AND
W.M.P.Nos.14540, 14541 & 14542 of 2026

Vivek Private Limited,
Represented by its Authorized Signatory
B.K Shankaranarayan,
Old No 150, New No 68, Luz Church Road,
Mylapore - 600 004.

..Petitioner(s)

Vs

1. Deputy Commissioner (ST)
GST Appeal Chennai-II,
(Now Known as Deputy Commissioner (ST)
Chennai South),
PAPJM Buildings, No.1, Greams Road,
Chennai - 600 006.

2. State Tax Officer,
Mandaveli Assessment Circle
No.235, 4th Floor, South,
Integrated Commercial Taxes and
Registration Building, South Tower,
Nandanam, Chennai.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a writ of Certiorarified Mandamus, calling for the impugned order dated 29-10-2025 passed by the first respondent in Appeal No. and Year. SAP/325/2024 and the consequential order dated 10-02-2026 passed in Order No.ZD330226082507E in APL-04 and quash the same and further direct the first Respondent to re-hear the appeal after providing an opportunity of personal hearing to the petitioner.

For Petitioner(s): Mr.N.Murali

For Respondent(s): Mr.T.N.C.Kaushik
Additional Government Pleader

ORDER

Mr.T.N.C.Kaushik, learned Additional Government Pleader 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 Additional Government Pleader for the respondents.

3.The petitioner is before this Court against the impugned order dated 29.10.2025. The appeal papers appears to have been served on the petitioner on 10.02.2026. By the impugned order, the appeal filed by the respondent Department has been allowed with the following observation:

"The Appeal was posted for hearing on 22.11.2024, 19.08.2025 and 28.10.2025 but no one appeared for the respondent. The respondent nor his representative has shown up any intention to implead on this appeal. It is hence assumed that the respondent does not have any valid contentions or documents to place with. In the absence of any documentary evidence, this appeal is incapable of being taken up for disposal on merits. The assessment order is hence upheld and this appeal is herewith allowed.

Thus, the appeal stands allowed."

4.The last sentence in the impugned order contained an oxymoron statement. It is noticed that the respondent Department was aggrieved by the order dated 23.04.2024 and therefore, filed an appeal before the office of the 1st respondent on 08.10.2024, which has now culminated in the impugned order. A reading of the impugned order indicates that there is total non-application of mind on the merits of the case.

5.That apart, the impugned order is contradictory. If the appeal is allowed, there is no question of upholding the order dated 23.04.2024. Considering the same, the impugned order is set aside and the case is remitted back to the 1st respondent to pass a fresh order, in lieu of the impugned order.

6.The first date of hearing for the *de novo* proceedings shall be fixed on 27.04.2026 in the supplementary list and thereafter, date can be fixed, taking note of the complications arising in fixing of the date in the portal.

7.This Writ Petition stands disposed of with the above observations. No costs. Connected W.M.Ps are closed.

06-04-2026

Index: Yes/No
Neutral Citation: Yes/No
gya

C.SARAVANAN, J.

gya

To
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