



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 15-06-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 21373 of 2026**

**AND**

**WMP NO. 23141 OF 2026, WMP NO. 23142 OF 2026**

Super Sales Corporation  
Represented by its Proprietor,  
Bhupendra Singh,  
22/9, GT Plaza,  
Strotten Muthia Mudali Street,  
Sowcarpet, Tamilnadu-600 079.

..Petitioner(s)

Vs

State Tax Officer  
Sowcarpet Assessment Circle,  
Integrated Commercial Taxes Building,  
Room No.302, 3<sup>rd</sup> Floor,  
Elephant Gate Bridge Road, Wall Tax Road,  
Chennai - 600003.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records of the respondent in order dated 21.11.2025 having reference No.ZD3311253766880 in GSTN 33AASPS4201PAZ8/2021-2022 and quash the same as illegal, arbitrary and in violation of principle of natural justice.

For Petitioner(s):

Mr.Hemant B. Bohra

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,  
Government Counsel (Tax)



## **ORDER**

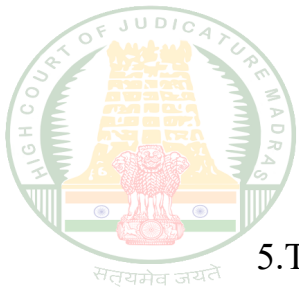
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An order dated 21.11.2025 is assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2.Ms.Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

3.The period of limitation for filing an appeal has expired. Learned counsel for the petitioner submits that 100% of the disputed tax dues were recovered in terms of the impugned order. This aspect is required to be verified and confirmed.

4.Subject to verifying and confirming that the entire tax dues were recovered in terms of the impugned order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of verifying and confirming that the entire tax dues were recovered.



5.The writ petition is disposed of on the above terms. Consequently,  
connected miscellaneous petitions are closed. There shall be no order as to  
costs.

**15-06-2026**

Index: No  
Speaking order  
Neutral Citation: No

MKN

To

The State Tax Officer  
Sowcarpet Assessment Circle,  
Integrated Commercial Taxes Building,  
Room No.302, 3<sup>rd</sup> Floor,  
Elephant Gate Bridge Road,  
Wall Tax Road, Chennai - 600003.



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**SENTHILKUMAR RAMAMOORTHY J.**

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**WP No. 21373 of 2026**

**15-06-2026**