IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 21525 and 21527 of 2026
and
W.M.P. Nos.23301, 23303, 23304 and 23305 of 2026

Triveni Infra
Rep by its Partner J.Mohan,
No.1 and 2, Ambattur Flats,
Redhills Road, Ambattur,
Chennai- 600 053.

..Petitioner

Vs

Assistant Commissioner
Commercial Taxes Department,
Ambattur Assessment Circle,
3rd Floor, Room No.323,
Integrated Building for Commercial Taxes and
Registration Department, Nandanam,
Chennai- 600 035.

..Respondent

W.P.No.21525 of 2026: Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling upon the records of the impugned order issued by the Respondent in GSTN 33AARFT0395A1Z9/2020-21 dated 13.06.2025 along with Order and Summary of Order in FORM GST DRC 07 bearing reference no. ZD3306251344697 dated 13.06.2025, quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

W.P.No.21527 of 2026: Petition filed under Article 226 of the Constitution of India, praying for issuance of writ of certiorarified mandamus calling upon the records of the impugned order issued by the Respondent in GSTN 33AARFT0395A1Z9/2021-22 dated 13.06.2025 along with Order and Summary of Order in FORM GST DRC 07 bearing reference no. ZD3306251349548 dated 13.06.2025, quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the Petitioner and then pass order after affording a personal hearing to the Petitioner.

For Petitioner:	Ms.Rukmani Venugopalan in both WPs
For Respondent:	Ms.G.Dhana Madhri, Government Counsel (Tax) in both WPs

COMMON ORDER

In these writ petitions, orders imposing interest are assailed on the ground of breach of principles of natural justice and that there was sufficient cash in the petitioner's electronic cash ledger.

2. Learned counsel for the petitioner submits that interest was imposed on account of belated filing of the GSTR 3B returns. As on the due date, she submits that there was sufficient cash in the electronic cash ledger of the petitioner and that interest should not have been imposed in those circumstances. She seeks an opportunity to contest the matters on merits.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

4. The record shows that the tax liability was discharged in full and that the challenge is limited to interest. These orders were issued without hearing the petitioner. Considering the assertion that there was sufficient

cash in the electronic credit ledger of the petitioner on the relevant dates, re-consideration is warranted. To facilitate the same, orders impugned herein are set aside and the matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within three months from the date of receipt of a copy of this order.

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

17.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The Assistant Commissioner
Commercial Taxes Department,
Ambattur Assessment Circle,
3rd Floor, Room No.323,
Integrated Building for Commercial Taxes and
Registration Department, Nandanam,
Chennai- 600 035.

SENTHILKUMAR RAMAMOORTHY, J.

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