IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 18521 of 2026
and
W.M.P. Nos.19859 and 19861 of 2026

Royal Enterprises
Rep. by its Proprietor Mohammed Irfan
No.17/7, Near Adam Market,
Assuddin Khan Street, Triplicane,
Chennai 600 005.

..Petitioner

Vs

The State Tax Officer,
Thiruvallikeni Assessment Circle,
Commercial Taxes Department,
3rd Floor, Room No.333,
Integrated Building for Commercial Taxes and
Registration Department (South Tower),
Nandanam, Chennai – 600 035.

..Respondent

Petition filed under Article 226 of The Constitution of India praying for the issuance of a writ of certiorarified mandamus to call for the records relating to the impugned order under Section 73 in FORM GST DRC-07 vide reference No.ZD3312251478849 / FY 2021-2022, dated 10.12.2025 passed by the respondent and quash the same, and consequently direct the respondent to re-consider the matter afresh after affording an opportunity of personal hearing to the petitioner.

For Petitioner: Mr.Suresh T

For Respondent: Mr.L.Gokulraj,
Government Counsel (Tax)

ORDER

An assessment order dated 10.12.2025 is assailed on the ground that the petitioner's reply and documents annexed thereto were not duly considered.

2. Mr.L.Gokulraj, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

3. On perusal of the impugned order, it appears that the petitioner's reply was considered, and, in fact, certain tax proposals were dropped on that basis. In these circumstances, it is appropriate that a statutory appeal be filed.

4. This writ petition was filed in March 2026, which falls within the condonable period of lodging a statutory appeal. The petitioner is entitled to the exclusion of time taken in prosecuting this writ petition while computing the period of limitation for filing an appeal.

5. Therefore, this writ petition is disposed of by granting leave to the petitioner to file a statutory appeal. If such statutory appeal is filed within fifteen days from the date of receipt of a copy of this order, the appellate authority is directed to receive and dispose of the same on merits. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

03.06.2026

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

The State Tax Officer,
Thiruvallikeni Assessment Circle,
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3rd Floor, Room No.333,
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SENTHILKUMAR RAMAMOORTHY, J.

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