



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20085 of 2026

AND

WMP NO. 21475 OF 2026, WMP NO. 21478 OF 2026

Jamuna Transport Corporation Limited
Represented by its Manager
R.Shiv Shankar,
7/78, National Highways, Chennai,
Tiruvallur, Tamil Nadu, 600 123.

..Petitioner(s)

Vs

The State Tax Officer
Sriperumbudur Assessment Circle,
Integrated GST Building, No.4/109,
Varadharajapuram, Nazarathpet,
Poonamallee, Chennai- 600 123.

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorarified Mandamus calling for the records of the impugned order reference number GST No.33AAACJ6665R1ZY/2021-22 dated 27.12.2025 along with its summary order under section 73 of TNGST/CGST Act, 2017 issued vide FORM DRC-07 Ref. No. ZD3312254131026 dated 27.12.2025 for the financial year 2021-2022 passed by the respondent and quash the same as illegal, arbitrary and devoid of merits and against the principles of natural justice and other applicable law and further direct the respondent to permit the petitioner to submit the necessary additional documents for the financial year 2021-2022 and to Re-do the assessment afresh by providing an opportunity of personal hearing as per provisions of GST Act.



For Petitioner(s):

Mr.T.Suresh

WEB COPY For Respondent(s):

Ms.Amirta Poongodi Dinakaran
Government Counsel

ORDER

Heard both sides.

2.The petitioner has suffered an adverse assessment order on 27.12.2025. The appeal time has obviously expired. However, taking into account the special facts of the case, I permit the petitioner to file an appeal before the Appellate Authority. The petitioner is given eight weeks from the date of receipt of a copy of this order to file an appeal. The petitioner has to, of course, remit 10% of the disputed tax liability. Thereupon, the Appellate Authority will number the appeal without reference to limitation and give a disposal on merits.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

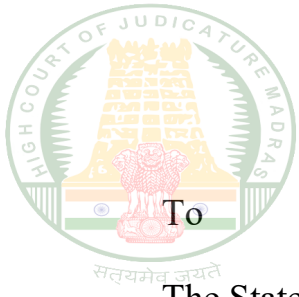
29-05-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

MKN



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To

The State Tax Officer
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G.R.SWAMINATHAN J.

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