



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.06.2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 20468 of 2026

and

WMP Nos. 23147 and 23148 of 2026

Incompressible Fluid Control System
(Represented by its Proprietor
Mr.Thirunavukarasu Gopinath),
B5 3rd Main Road, A.G.S.Colony
Kottivakkam, Chennai Tamil Nadu 600041.

..Petitioner

Vs

The Assistant Commissioner (ST)
Thiruvanmiyur Assessment Circle,
Room No.217, Second Floor,
Integrated Commercial Taxes and Registration
Department, Chennai, Tamil Nadu.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for the records on the files of the Respondent herein in FORM GST DRC- 08 with Reference No.ZD330425218482M dated 29.04.2025 and quash the same in so far as it relates to Defect No. 2, Defect No.3 and Defect No.4 while directing the Respondent herein to re-dispose the application in ARN AD3304250671747 dated 25.04.2025 for the tax period APR 2020 - MAR 2021 filed by the petitioner.

For Petitioner:

Ms.S. Vishnupriya

For Respondent:

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)



ORDER

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An *ex parte* order was issued against the petitioner on 06.02.2025.

Upon applying for rectification, a rectified order was issued on 29.04.2025 by partly accepting the contentions of the petitioner. Said order is assailed herein.

2. Learned counsel for the petitioner submits that the petitioner should not be left remediless inasmuch as the period of limitation for lodging a statutory appeal has expired.

3. Although the order in original was issued without providing an opportunity to the petitioner, the rectification order, which is impugned herein, was issued after hearing the petitioner. In fact, the petitioner's contentions were partly accepted. In those circumstances, there is no justification for the petitioner not filing a statutory appeal and instead approaching this Court more than one year after the rectification order was issued. Therefore, I decline to exercise discretionary jurisdiction. Hence, this writ petition is dismissed. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

11.06.2026

Index: Yes/No
Neutral Citation: Yes/No
mmi



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To
The Assistant Commissioner (ST),
Thiruvanniyur Assessment Circle,
Room No.217, Second Floor,
Integrated commercial Taxes and Registration
Department, Chennai, Tamil Nadu.



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SENTHILKUMAR RAMAMOORTHY, J.

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