



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22154 of 2026

and

W.M.P. No.24039 of 2026

Vintage Hotel Supplies
Represented by its Proprietrix Mrs.Akila,
No.19A, 2nd Cross Street, Anthony Nagar,
Thiruninravur, Chennai
Tamil Nadu 602 204

..Petitioner

Vs

Deputy State Tax Officer-II
Avadi Assessment Circle,
No.32, Elephant Gate, Bridge Road,
Integrated Commercial Taxes Building,
Vepery, Chennai- 600 003.

..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 pertaining to the order passed by the Respondent vide Reference No.ZD330724217922F dated 18.07.2024 for the month May 2024 in Form GST ASMT- 13 for an amount of Rs.1,96,499.00 and also the Form GST DRC- 07 dated 18.07.2024 and quash the same on the ground of violations of principles of natural justice, non furnishing of the Physical Copy through post and Consequently direct the Respondent to consider the returns filed in Form GSTR -3B dated 19.07.2024.

For Petitioner:

Mr. Srinivasan SP

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

**ORDER**

An assessment order under Section 62 of applicable GST statutes is challenged on the ground that such order was issued without hearing the petitioner.

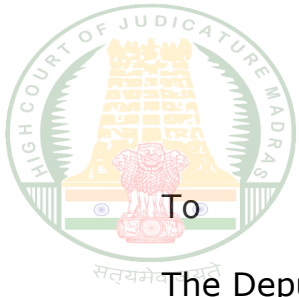
2. Learned counsel for the petitioner submits that the entire tax demand under the impugned order was discharged.

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

4. The proceedings are under Section 62. Interest liability has been reckoned in terms of Section 50 of the applicable GST statutes. In these circumstances, given the fact that the tax liability was demanded and discharged, no purpose would be fulfilled by remanding the matter. Therefore, this writ petition is disposed of by declining to interfere with the impugned order, by leaving it open to the petitioner to discharge the interest liability. Consequently, connected miscellaneous petition is closed. There shall be no order as to costs.

22.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To
The Deputy State Tax Officer-II
Avadi Assessment Circle,
No.32, Elephant Gate, Bridge Road,
Integrated Commercial Taxes Building,
Vepery, Chennai- 03.

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SENTHILKUMAR RAMAMOORTHY, J.

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