



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 09-06-2026**

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CORAM

**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 19850 of 2026  
and W.M.P.Nos.21178 & 21179 of 2026**

Jayalakshmi Traders  
Rep. by its Proprietor Vijayakumar Munuswamy,  
SF No.149, Thanikachalam Nagar,  
Vadaperumbakkam, Chennai  
Tamil Nadu 600 060

..Petitioner(s)

Vs

State Tax Officer(ST)  
Manali Assessment Circle,  
Integrated Commercial Taxes Building Division,  
Room No.101, No.32,  
Elephant Gate Bridge Road,  
Vepary, Chennai-600 003

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India  
praying for the issuance of a Writ of Certiorari, calling for the records of the  
respondent vide his Order of Assessment bearing Reference No  
ZD331225391254I in GSTIN/ 33AAQPV8330C1ZK/ 2021-2022 dated  
26.12.2025 and to quash the same.

For Petitioner(s):

M/s.Saravanan G



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WP No. 19850 of 2



For Respondent(s):

Mr.L.Gokulraj,  
Government Counsel (Tax)

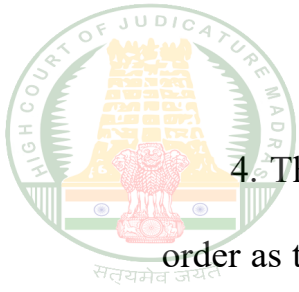
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### **ORDER**

An order dated 26.12.2025 is assailed primarily on the ground that the petitioner's reply was not taken into consideration.

2. Adverting to replies dated 20.11.2025, 26.11.2025 and 04.12.2025, learned counsel contends that these replies were not referred to in the impugned order.

3. On perusal of the impugned order, it is noticeable that it is recorded therein that the petitioner neither filed a reply nor appeared before the proper officer. In effect, the replies of the petitioner were disregarded. Consequently, the impugned order cannot be sustained and is hereby set aside. As a corollary, the matter is remanded for re-consideration. After considering the petitioner's reply and providing a personal hearing, a fresh order shall be issued within three months from the date of receipt of a copy of this order. On account of the assessment order being set aside, the bank attachment pursuant thereto stands raised.



4. This writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

**09-06-2026**

Index: Yes/No  
Speaking/Non-speaking order  
Neutral Citation: Yes/No  
RNA

**To**

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**SENTHILKUMAR RAMAMOORTHY, J.**

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