



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-06-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 22029 & 22032 of 2026

AND

WMP Nos. 23903 & 23909 of 2026

Maestro Project Logistics,
Represented by its Partner
Mrs.M.Premalatha
No.17, VSV Koil Street
Mylapore, Chennai - 600 004.

..Petitioner in both W.Ps.

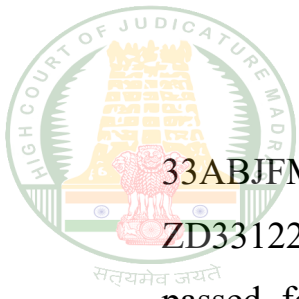
Vs

The State Tax Officer /
The Commercial Tax Officer
Mylapore Assessment Circle,
Room No.250, 2nd Floor, Integrated Building,
for commercial Taxes and Registration
Department,
Nandanam, Chennai - 600 035.

..Respondent in both W.Ps.

PRAYER in W.P.No.22029/2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records from the file of Respondent in impugned assessment order in GSTIN 33ABJFM3989Q1ZB/2021-22 dated 02.12.2025 and Reference No. ZD331225026801T in GSTIN/ID:33ABJFM3989Q1ZB dated 02.12.2025 passed for the F.Y. 2020-21 and quash the same as illegal, arbitrary and violative of principles of natural justice.

PRAYER in WP No. 22032 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for records from the file of Respondent in impugned assessment order in GSTIN



33ABJFM3989Q1ZB/2021-22 dated 11.12.2025 and Reference No. ZD3312251668177 in GSTIN/ID:33ABJFM3989Q1ZB dated 11.12.2025 passed for the F.Y. 2020-21 and quash the same as illegal, arbitrary and violative of principles of natural justice.

(In both W.Ps.)

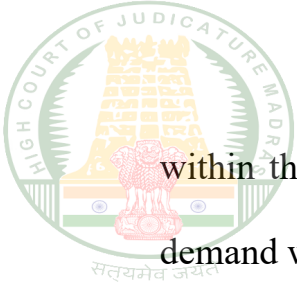
For Petitioner(s):	Mr.V.Mukilan for D.Kanagasundaram
For Respondent(s):	Mr.R.Sethu Prabakaran Government Counsel

COMMON ORDER

Orders dated 02.12.2025 and 11.12.2025 are assailed primarily on the ground of breach of principles of natural Justice.

2.The learned counsel for the petitioner submits that the impugned orders were issued without hearing the petitioner. He also submits that the entire demand under the impugned orders were recovered subsequently. This aspect is required to be verified and confirmed.

3.Subject to verification and confirmation that the entire demand under the impugned orders were recovered, the impugned orders are set aside so as to provide an opportunity to the petitioner to contest the demand on merits. Towards that end, these matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued



within three months from the date of verifying and confirming that the entire demand was recovered.

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

19-06-2026

Index: No
Speaking order
Neutral Citation: No

GSA

To

The State Tax Officer /
The Commercial Tax Officer,
Mylapore Assessment Circle,
Room No.250, 2nd Floor, Integrated Building,
for commercial Taxes and Registration Department,
Nandanam, Chennai - 600 035.



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WP No. 22029 of 2



SENTHILKUMAR RAMAMOORTHY J.

GSA

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