IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-06-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 22523 of 2026
and WMP.Nos.24449 & 24450 of 2026

Ashok Kumar Ajay
Sole proprietor of Tvl M.S.Distributors
2A, Dugar Tower, Mettupakkam Main Road,
Chennai - 600 095.

..Petitioner

Vs

The Commercial Tax Officer
Office of the State Tax Officer, vanagaram
division, Integrated CT Building, No.4/109,
Chennai Bangalore Highways, Varadharajapuram,
Nazarathpet, Poonamallee - 600123.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records in order bearing Reference No. ZD330925058678R dated 04.09.2025 u/s.73 of the TNGST Act, 2017 along with a summary of the order dated 04.09.2025 in Reference No. ZD330925058678R on the file of the Respondent relating to F.Y.2021-22 and quash the same.

For Petitioner:	Mr. I. Dinesh for M/s.Pass Associates
For Respondent:	Ms. Dhana Madhri Government Counsel (Tax)

ORDER

An order dated 04.09.2025 is assailed on the ground that the petitioner's reply was not taken into consideration.

2. Adverting to replies dated 23.01.2025 & 28.07.2025, learned counsel for the petitioner submits that each defect raised in the show cause notice was responded to. Referring to the impugned order, learned counsel points out that it is recorded therein in relation to each defect that a reply was not filed.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent. On the basis of written instructions, she submits that the petitioner did not avail of the multiple opportunities provided to him.

4. The petitioner has placed on record evidence that the reply dated 28.07.2025 was uploaded on the portal. Said reply is detailed and deals with each defect raised in the show cause notice. On perusal of the impugned order, it is noticeable that such order records that "reply not filed" in relation to each defect. Said conclusion is contrary to the record. Therefore, the impugned order is unsustainable and is hereby set aside. As a corollary, the matter is remanded

for re-consideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

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

24-06-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Commercial Tax Officer
Office of the State Tax Officer, vanagaram division, Integrated CT Building, No.4/109, Chennai Bangalore Highways, Varadharajapuram, Nazarathpet, Poonamallee - 600123.

SENTHILKUMAR RAMAMOORTHY, J.

KJ

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