



WEB COPY

WP No. 18327 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-05-2026

CORAM

THE HON'BLE MR.JUSTICE S. SOUNTHAR

WP No. 18327 of 2026 and

WMP.No.19677 of 2026

M/s.Pneumatic Vacuum Elevators and
Lifts India Private Limited
Represented by its Director,
Mr. K. Noormohamed,
Survey 344/2A1, Ward No.1/8, Nellikuppam Road,
Nandivaram Guduvancherry,
Chengalpattu District -603 202

..Petitioner(s)

Vs

The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
2nd Floor, Room No.218,
The Integrated Building for Commercial Taxes
and,
Registration Department, (South Tower),
Nandanam, Chennai-600 035

..Respondent(s)

Prayer: Writ petition is filed under Article 226 of Constitution of India, to issue a Writ of Certiorari, to call for the records of the impugned Order u/s.73 dated 12/12/2025 having reference number ZD331225196324G for the tax period April 2021 to March 2022 and the rectification order dated 30/04/2026 having reference Number ZD330426267701F, both passed by the respondent and quash the same.

For Petitioner(s):

M/s. S. Anandh

For Respondent(s):

Mr. C. Harsharaj
Special Government Pleader (Taxes)



ORDER

Mr.C.Harsha Raj, learned Special Government Pleader(Taxes) takes notice for the Respondent.

2. This Writ Petition is disposed of at the time of admission with the consent of the learned counsel for the Petitioner and the learned Special Government Pleader(Taxes) for the Respondent.

3. The writ petition has been filed challenging the impugned order bearing Reference No. ZD331225196324G, dated 12.12.2025 and the rectification order Reference No. ZD330426267701F dated 30.04.2026.

4. The impugned order was preceded by show-cause notice and the petitioner has submitted a reply. The respondent found that the petitioner failed to pay the disputed tax and by impugned order, fixed the tax liability and directed the petitioner to pay the amount within a period of three months.

5. It is noticed that limitation for filing an appeal under GST enactment is already expired and therefore, the petitioner has filed the present writ petition mainly on the averment that the rectification petition filed by the petitioner was rejected by the respondent vide rectification order dated 30.04.2026.

6. The learned Special Government Pleader(Taxes) for the respondent submitted that pursuant to the show cause notice issued by the respondent, the petitioner submitted a reply and the same has not been considered before passing the impugned order.



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7. Since, admittedly the impugned order has been passed by the respondent without considering the reply submitted by petitioner in response to the show cause notice, the impugned order deserve to be set aside. Accordingly, the same is set aside and the matter is remitted to the file of respondent for fresh consideration in the light of reply submitted by the petitioner. The respondent shall consider the reply submitted by petitioner and pass fresh orders on merits within a period of six weeks from the date of receipt of copy of this order.

8. With this direction, the writ petition stands disposed of. No costs. Consequently, the connected miscellaneous petition is closed.

07-05-2026
(2/2)

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

To

The Assistant Commissioner (ST),
Sholinganallur Assessment Circle,
2nd Floor, Room No.218,
The Integrated Building for Commercial Taxes and
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S.SOUNTHAR, J.

nr/veda

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