



WEB COPY

WP No. 20248 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20248 of 2026

and

WMP Nos.21687 & 21689 of 2026

M/s.United Freight Lines and Logistics,
Represented by its Proprietor:
Mr.Rajamanickam Shanmuga Sundaram
No.17/1, Joseph 2nd Street, Nanganallur,
Kancheepuram, Tamil Nadu-600 061.

..Petitioner(s)

Vs

1. State Tax Officer (FAC),
Nanganallur Assessment Circle,
Integrated Commercial Taxes Building,
Commercial Taxes and Reg.Dept
(South tower),Room No.224,
2nd Floor,Nandanam,
Chennai 600 035.
2. The Branch Manager,
Axis Bank Limited,
Old Washermenpet Branch, Chennai,
Tamil Nadu-600 021.

..Respondent(s)

Writ Petition filed under Article 226 of Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus calling for the records on the file of 1st Respondent in passing the impugned order in GST No. 33AQCPS9401K4ZM/2021-22 dated 20.12.2025 for the Financial Year 2021-22 to quash the same as arbitrary, illegal and devoid of merit and consequentially direct the 1st Respondent to grant an opportunity for personal hearing before the 1st Respondent and to pass fresh orders after affording sufficient opportunity of being heard.



For Petitioner(s):
For Respondent(s):

Mr.Mudit Bohara
Mr.TNL Kaushik
Additional Government Pleader

ORDER

Heard both sides.

2.The petitioner is aggrieved by the assessment order dated 20.12.2025 passed by the first respondent. The petitioner subsequently filed a rectification petition. It was also rejected on 13.02.2026.

3.The petitioner is permitted to file an appeal against both orders. If the petitioner files such an appeal within a period of four weeks from the date of receipt of a copy of this order, the same shall be entertained without reference to limitation and disposed of on merits and in accordance with law.

4.This Writ Petition stands disposed of accordingly. No costs.
Consequently, connected miscellaneous petitions are also closed.

21-05-2026

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

sli/mp



To

State Tax Officer (FAC),
Nanganallur Assessment Circle,
Integrated Commercial Taxes Building,
Commercial Taxes and Reg.Dept
(South tower),Room No.224,
2nd Floor,Nandanam,
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G.R.SWAMINATHAN, J.

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