



WEB COPY

WP No. 20266 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. 20266 of 2026

and W.M.P.Nos.21708 and 21713 of 2026

M/s PERFECT HITECH ENGINEERS

Rep by its Proprietor Mr Vaibhav

No.89/22, Padavattamman Koil Street,

Otteri, Chennai-600 012

..Petitioner(s)

Vs

The State Tax Officer,
Choolai Assessment Circle (Station)
Government of Tamilnadu,
Commercial Taxes Department,
No 1 PAPJM Anne Building 1st Floor,
Greens Road Chenani 600 006

..Respondent(s)

Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorarified Mandamus, to call for the records of impugned Order dated 09.12.2025 bearing reference GSTIN 33ACGPV2493N1ZZ/2021-22 along with Form GST DRC-07 Summary of the Order dated 09.12.2025 bearing reference No.ZD33122513168F of the Respondent and quash the same and further direct the Respondent to pass a fresh speaking-order after considering the submission of the Petitioner together with an opportunity of personal hearing.

For Petitioner(s): Mr. Arvind Kumar

For Respondent(s): Mrs.P.Selvi, Government Advocate

**ORDER**

Heard both sides.

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2.The petitioner suffered an exparte order at the hands of the respondent. The order was passed on 09.12.2025. Appeal period has already expired. The petitioner is permitted to file an appeal within a period of thirty days from the date of receipt of a copy of this order. The same shall be entertained without reference to limitation. Of course, the petitioner has to pay 25% of the disputed tax amount as pre-deposit. If the petitioner fails to remit the pre-deposit amount and / or file an appeal within thirty days as mentioned above, the benefit of this order shall stand recalled automatically.

3.This writ petition is disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

21-05-2026

sli/mp

To
The State Tax Officer,
Choolai Assessment Circle (Station)
Government of Tamilnadu,
Commercial Taxes Department,
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Greens Road Chenani 600 006



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G.R.SWAMINATHAN, J.

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