



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

WP No. 20814 of 2026

AND

WMP Nos. 22453 and 22454 of 2026

Tvl.Kaaladhevan Traders,
Represented by its Proprietor,
No. 628/4, Noothanchery, Madambakkam,
Chennai, Chengalpattu, Tamil Nadu 600126
GSTIN.33BUMPA5437N1ZE

..Petitioner

Vs

1. The Deputy State Tax Officer,
Nanganallur Assessment Circle,
No.571,Integrated Commercial Taxes and,
Registration Department (south tower),
Room No.224,2nd Floor,
Nandanam, Chennai-35.
2. Assistant Commissioner (ST),
Nanganallur Assessment Circle,
2nd Floor, Integrated Building for Registration
and Commercial Taxes Departments,
Nandanam, Chennai 35.

..Respondents

Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records relating to the impugned order in FORM DRC-07 dated 15.12.2025 vide reference No. ZD331225217271X passed by the 1st Respondent, against the Petitioner in GSTIN 33BUMPA5437N1ZE and quash the same as illegal and unsustainable and direct the 1st Respondent to allow the Petitioner to file an appeal before appropriate authority.



For Petitioner : Mr. Aryan Suresh

For Respondents : Ms. Amrita Poongodi Dinakaran
Government Counsel

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Order

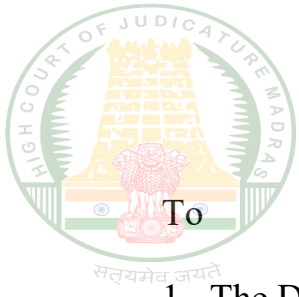
Heard both sides.

2. The petitioner suffered an adverse order dated 15.12.2025, which was uploaded only in the web-portal. The learned counsel for the petitioner submits that the said order was not served personally to the petitioner. The petitioner is directed to file an appeal before the Appellate Authority within a period of four (4) weeks from the date of receipt of a copy of this order. If such an appeal is filed within four(4) weeks, the same shall be entertained without reference to limitation and the petitioner has to pay usual 10% of the disputed tax amount as pre-deposit, which is mandatory. However, considering the facts and circumstance of the case, the petitioner is also directed to pay further 5% of the disputed tax amount while filing the appeal.

3. This writ petition is disposed of accordingly. There shall be no order as to costs. Connected miscellaneous petitions are closed.

29-05-2026

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



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WP No. 20814 of 2



G.R.SWAMINATHAN J.

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