



WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-05-2026

CORAM

THE HON'BLE MR JUSTICE G. R. SWAMINATHAN

Writ Petition No.20794 of 2026

and

W.M.P.No.22431 & 22438 of 2026

Tvl. ANJIAILIMOOTTIL MATHEW JOHN

Trade Name. M/s. ACTS

T-54, 3rd Floor, 3rd Avenue,
Anna Nagar, Chennai 600 040.

represented by its Authorized Signatory
Mr.J. Vinod Kumar

..Petitioner

Vs

The Assistant Commissioner (ST),
Koyambedu Assessment Circle,
Station No.1, PAPJM Annex Building,
Greens Roads, Chennai 600 006.

..Respondent

Writ Petition filed under Article 226 of the Constitution of India seeking issuance of a Writ of Certiorari calling for the records, pertaining to the issuance of Assessment Order bearing GSTIN:33BAEPJ7187G1ZM/2021-22 dated 29.12.2025 by the respondent herein and also the consequential order of rejection of Application for Rectification bearing Reference No.ZD3304260814110 dated 09.04.2026 passed by the respondent herein and quash the same, insofar as the said impugned order passed by the respondent is without jurisdiction, authority of law and in clear violation to the principles of natural justice.

For Petitioner : Mr.S. Baskaran
For Respondent : Mr.G.Dhanamadhri
Government Counsel



ORDER

Heard both sides.

WEB COPY

2. The petitioner suffered an assessment order dated 29.12.2025. The petitioner filed a rectification application, which was also dismissed *vide* order dated 09.04.2026. Challenging both orders, this writ petition has been filed.

3. The petitioner undertakes to remit 25% of the disputed tax amount. This can be done by adjusting the petitioner's Input Tax Credit [ITC]. Upon such remittance/adjustment, the impugned orders will stand quashed and if any attachment is made, the same shall be lifted. The petitioner shall be given one more opportunity and an order afresh will be passed on merits and in accordance with law.

This writ petition is allowed accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

29-05-2026

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

gm/maya



To
The Assistant Commissioner (ST)
Koyambedu Assessment Circle
Station No.1, PAPJM Annex Buildi,
Greems Roads, Chennai 600 006.



WEB COPY

Writ Petition No.20794 of 2



G.R.SWAMINATHAN, J.

gm/maya

Writ Petition No.20794 of 2026

29-05-2026



WEB COPY

Writ Petition No.20794 of 2

