



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.06.2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21088 of 2026

and

W.M.P. Nos.22823 and 22824 of 2026

Tvl.SR Engineering Works And Fabricators
Rep. by its Proprietor S. Raja
No. 31/173-1, MSA Rice Mill,
Nattamangalam, Madayankuttai Post,
Mettur Dam, Salem 636 452.

..Petitioner

Vs

The State Tax Officer
Roving Squad -II/Adjudication,
Intelligence, Salem-636 007.

..Respondent

Petition filed under Article 226 of the Constitution of India praying to issue a writ of certiorarified mandamus calling for records pertaining to the impugned order passed by the Respondent vide his proceedings in GSTIN-33BUSPR7158B2Z9/2022-2023 dated 27.12.2025 and quash the same as it is illegal, without jurisdiction and in gross violation of Principles of Natural Justice and further direct the Respondent to re-do the assessment afresh after providing an opportunity of Personal Hearing as per the provisions of the GST Act, 2017.

For Petitioner:

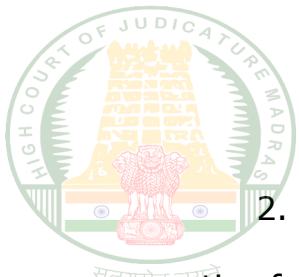
Mr.P Arumugam

For Respondent:

Ms.G.Dhana Madhri,
Government Counsel (Tax)

ORDER

An order dated 27.12.2025 is assailed primarily on the ground of breach of principles of natural justice.



2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice for the respondent.

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3. Learned counsel for the petitioner submits that recoveries were made prior to the issuance of the impugned order. He relied on a document at page No.22 of the paper book. This aspect is required to be verified.

4. Subject to verifying and confirming the recoveries made and, if so, giving credit thereto, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of receipt of a copy of this order.

5. The writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

15.06.2026

Index: Yes/No
Neutral Citation: Yes/No
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To

The State Tax Officer
Roving Squad -II/Adjudication,
Intelligence, Salem-636 007.



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WP No. 21088 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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WP No. 21088 of 2026

15.06.2026