



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-06-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21643 of 2026

and

W.M.P. Nos.23432 and 23433 of 2026

M/s.New Trend

Represented by its Accountant - V Sriram,

159, North Redhills Road,

Villivakkam, Chennai - 600 049.

GSTIN 33AAGPE6986M1Z8

..Petitioner

Vs

The Assistant Commissioner (ST) (FAC)

Office of the Commercial Tax Officer,

Villivakkam Assessment Circle,

No.1, Greams Road, PAPJM Annexure Building,

2nd Floor, Chennai – 600 006.

..Respondent

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari calling for the records of the impugned proceedings of the Respondent in GSTIN : 33AAGPE6986M1Z8/2022-23 dated 10.03.2026 and the consequential impugned Summary Order in Form GST DRC-07 vide Reference No. ZD3303260738192 dated 10.03.2026 for the Tax Period April 2022 - March 2023 quash the same.



WEB COPY

WP No. 21643 of 2



For Petitioner:

Mr.S. Rajasekar

For Respondent:

Ms.G.Dhana Madhri
Government Counsel (Tax)

ORDER

An order dated 10.03.2026 is challenged in this writ petition.

2. Learned counsel for the petitioner submits that documents filed by the petitioner were not duly taken into account.

3. Ms. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent. She submits that it is a contested matter and that the petitioner has an alternative remedy.

4. On perusal of the impugned order, it is clear that the petitioner contested proceedings by filing a reply. Such reply also appears to have been taken into consideration.

5. In these circumstances, it is appropriate that the petitioner files a statutory appeal. The writ petition has been filed on or about 26.05.2026, which is within the period of limitation. Therefore, this writ petition is disposed of by directing the appellate authority to receive and dispose of the appeal on merits,



if lodged within 15 days from the date of receipt of a copy of this order, subject to the petitioner making the requisite pre-deposit. There will be no order as to costs. Consequently, connected miscellaneous petitions are closed.

16-06-2026

Index: Yes/No

Neutral Citation: Yes/No

KJ

To

The Assistant Commissioner (ST) (FAC)
Office of the Commercial Tax Officer,
Villivakkam Assessment Circle,
No.1, Greams Road, PAPJM Annexure Building,
2nd Floor, Chennai – 600 006.



WEB COPY

WP No. 21643 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

WP No. 21643 of 2026
and
W.M.P. Nos.23432 and 23433 of 2026

16-06-2026