



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 23422, 23426 & 23441 of 2026
and WMP.Nos.25384, 25385, 25388, 25390, 25410 to 25413 of 2026**

Tvl. NRS Transit Enterprises
(Represented by its proprietor Noorullah Afrose),
1st Floor, 26/14, 1st Floor, Noor Manzil,
Vanjinathan 4th Street, Chennai 600 011.

..Petitioner in all WPs.

Vs

The State Tax Officer
(also known as the commercial tax officer)
Perambur Assessment Circle, No. 1 PAPJAM
Building Annex 2nd Floor,
Greens Road, Chennai 600 006.

..Respondent in
W.P.Nos.23422 &
23426 of 2026

1. The Deputy State Tax Officer – 2,
(also known as the Deputy Commercial Tax Officer)
Perambur Assessment Circle, No. 1,
PAPJAM Building Annex 2nd Floor,
Greens Road, Chennai 600 006.

2.The State Tax Officer
(also known as the commercial tax officer)
Perambur Assessment Circle, No. 1
PAPJAM Building Annex 2nd Floor,
Greens Road, Chennai 600 006.

..Respondents in W.P.No.23441 of 2026

Prayer in W.P.No.23422 of 2026 : Writ Petition is filed under Article 226 of the
Constitution of India praying for issuance of Writ of Certiorari calling for the



records on the files of the Respondent herein in impugned Assessment Order in GSTIN/33CACPA9172P1ZG/2021-22 dated 09.12.2025 along with the summary Order in Form GST DRC-07 vide Reference No. ZD331225134344S, and quash the same.

Prayer in W.P.No.23426 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the Respondent herein in impugned Assessment Order in GSTIN/33CACPA9172P1ZG/2021-22 dated 15.12.2025 along with the summary Order in Form GST DRC-07 vide Reference No. ZD3312252129699, and quash the same.

Prayer in W.P.No.23441 of 2026 : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records on the files of the 1st Respondent herein in impugned Assessment Order in GSTIN/33CACPA9172P1ZG/2020-21 dated 17.02.2025 along with the summary Order in Form GST DRC-07 vide Reference No. ZD3302251596767, and quash the same.

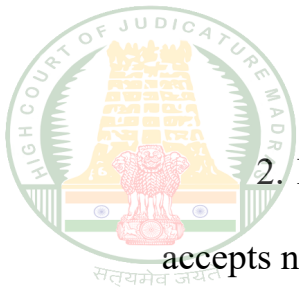
In all WPs.

For Petitioner: Mr. K.Dinesh Raja

For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

COMMON ORDER

Assessment orders dated 09.12.2025, 15.12.2025 & 17.02.2025, respectively are assailed in these three writ petitions on the ground of alleged breach of principles of natural justice.



2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax),

accepts notice on behalf of the respondents.

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3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 25% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 25% of the disputed tax demand.

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

01-07-2026

Index : Yes/No

Neutral Citation : Yes/No

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WP Nos. 23422, 23426 & 23441 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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To

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