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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-10-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 42966 of 2026
and W.M.P.Nos.48268 & 48272 of 2026

CNR: {HCMA012157892026}

A. Rasool Mydeen
Contractor
GSTIN -33AKLPR0938B1ZC,
No.25A, 1st Floor, 1st Main Road,
Rajamangalam, Villivakkam,
Chennai - 600049.

..Petitioner(s)

Vs

1. The Deputy State Tax Officer -II,
   Commercial Tax Department,
   Villivakkam Assessment Circle,
   PAPJM Building, Annex 2nd Floor, No.1,
   Greams road, Chennai-06

2. Appellate Deputy Commissioner
   GST Appeals -I,
   Greams Road, Chennai-600 006

..Respondent(s)

Prayer: This writ petition is filed under Article 226 of the Constitution of India, praying to issue a Writ of Certiorari calling for the records pertaining to the impugned Form GST APL-02 bearing Ref. No. ZD3308262396617 dated 27.08.2026 passed by the 2nd Respondent, and quashed the same, and consequently direct the Respondents to consider the proceedings in the Light of the order passed by this Honble court in W.P.No.13134 of 2026 dated 09.04.2026 and afford the petitioner a reasonable and effective opportunity of personal hearing to submit his reply, relevant documenters and records and thereafter pass.

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For Petitioner(s): Mr.G.M.Gokul Ram
for M/s.Ram Gokul Advocates and Associates

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (T)

ORDER

This writ petition is filed challenge the order dated 27.08.2026 passed by the second respondent.

2. In the case on hand, the petitioner had previously challenged the assessment order dated 15.12.2025 by filing a writ petition before this Court in W.P.No.13134 of 2026. The said writ petition was disposed of vide order dated 09.04.2026, whereby the matter was remitted to the respondent therein for fresh consideration, subject to the payment of 10% of the disputed tax by the petitioner. Upon making such payment, the petitioner was directed to file a reply. Subsequently, the petitioner duly paid the 10% disputed tax on 31.07.2026. However, instead of filing a reply as directed, the petitioner inadvertently filed an appeal against the original assessment order dated 15.12.2025, an order that had already been set aside by this Court as early as 09.04.2026. Consequently, the present challenge to the subsequent order is not sustainable.

3. In view of the above, no further order is required to be passed in this

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writ petition. Accordingly, this writ petition stands closed. No costs. W.M.P.No.48268 of 2026 filed to dispense with the production of original impugned order, is allowed. Consequently, connected miscellaneous petition is closed.

28-10-2026

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

VM

To:

1. The Deputy State Tax Officer -II,
   Commercial Tax Department,
   Villivakkam Assessment Circle,
   PAPJM Building, Annex 2nd Floor, nO.1,
   Greams road, Chennai-06

2. Appellate Deputy Commissioner
   GST Appeals -I,
   Greams Road, Chennai-600 006

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KRISHNAN RAMASAMY, J.

VM

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