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Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-11-2026

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THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 43891 of 2026

CNR:{HCMA012260182026}

Case QR

AND

WMP NO. 49250 OF 2026,WMP NO. 49251 OF 2026

Tvl.S.S.S. Traders,
Rep. by its Proprietor S.Sunder Singh,
No. 6, Senthil Samy Street, Kamaraj Nagar,
Avadi, Chennai-600 071,
GSTIN.33AWBPS6683C1ZH

..Petitioner(s)

Vs

The Commercial Tax Officer,
Avadi Assessment Circle,
Integrated Commercial Taxes Building,
Elephant Gate Bridge Road, Chennai-03.

..Respondent(s)

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying for an issuance of Writ of Certiorari, calling for the records pertaining to the Impugned Order of Demand vide DRC-07 bearing reference no. ZD331225279670D dated 17.12.2025 passed by the respondent for the Financial Year 2021 - 2022 and quash the same is illegal, invalid without Jurisdiction and violated the principles of natural Justice.

For Petitioner(s): Mr.Arun Kumar Jambulingam

For Respondent(s): Mr.R.Sethu Prabakaran
Government Advocate (T)

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Order

This writ petition has been filed challenging the assessment order dated 17.12.2025 passed by the respondent.

2.Mr.R.Sethu Prabakaran, learned Government Advocate, takes notice on behalf of the respondent. By consent of the parties, the main writ petition is taken up for disposal at the admission stage itself.

3.Learned counsel for the petitioner would submit that the petitioner submitted a reply dated 29.09.2025 to the show cause notice dated 26.09.2025. Upon consideration of the said reply, the respondent dropped four issues out of the five issues raised in the show cause notice and proceeded to confirm the demand in respect of the remaining issue. However, according to the petitioner, the respondent, without properly appreciating the explanation and materials furnished in the reply, has erroneously confirmed the demand in respect of the said issue. Hence, challenging the impugned assessment order, the present writ petition has been filed.

4.Learned Government Advocate appearing for the respondent would submit that the petitioner cannot contend that the reply was not properly

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considered. Upon considering the petitioner's reply, the respondent had dropped four issues out of the five issues raised in the show cause notice. Therefore, if the petitioner is aggrieved by the confirmation of demand in respect of the remaining issue, the appropriate remedy available to the petitioner is to file a statutory appeal.

5.Heard the learned counsel for the petitioner as well as the learned Government Advocate appearing for the respondent.

6.Considering the submissions made by the learned counsel on either side, this Court is of the view that the contention of the petitioner regarding non-consideration of the reply cannot be accepted. The fact that the respondent had dropped four issues out of the five issues raised in the show cause notice would clearly indicate that the petitioner's reply was duly taken into consideration. The respondent has proceeded to confirm the demand only in respect of the remaining issue. If the petitioner is aggrieved by the findings recorded by the respondent in respect of the said issue, it is always open to the petitioner to challenge the same by filing statutory appeal before the Appellate Authority. This Court finds no ground to interfere with the impugned assessment order.

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7.In view of the above, the writ petition stands dismissed. No costs. The connected miscellaneous petitions in W.M.P.No.49250 of 2026 filed seeking to dispense with the production of original assessment order are ordered as prayed for and W.M.P.No.49251 of 2026 filed seeking interim stay is hereby closed.

03-11-2026

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

rst

To

The Commercial Tax Officer,
Avadi Assessment Circle,
Integrated Commercial Taxes Building,
Elephant Gate Bridge Road, Chennai-03.

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KRISHNAN RAMASAMY J.

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