Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-11-2026

CORAM

THE HON'BLE MR JUSTICE KRISHNAN RAMASAMY

WP No. 46646 of 2026
and W.M.P.Nos.52438 & 52439 of 2026

CNR: {HCMA012751832026}

Case QR

M/s.REXAN STEEL TUBES
Represented by its Partner Mr Vinothkumar KR,
No.30/2A1, Korattur 4/2, 7/3,
Poonamallee-Thiruvallur High Road,
Puduchatram, Koodapakkam,
Tiruvallur,
Tamil Nadu - 602 124.

..Petitioner(s)

Vs

1. The State Tax Officer (FAC)
   (Formerly Known as Commercial Tax Officer)
   Thirumazhisai Assessment Circle,
   No.4/109, GST Integrated Building,
   Chennai Bangalore High Road,
   Varadarajapuram,
   Nazarathpettai,
   Chennai - 600 123

2. The Deputy Commissioner (CT) (Appeals)
   Tiruvallur,
   3rd Floor, PAPJM Main Building,
   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 Certiorarified Mandamus calling for the records pursuant to the impugned Order passed by the 1st Respondent bearing Reference No. ZD 331 225 171 790I/21-22 dated 11.12.2025 Consequently impugned order passed by the 2nd Respondent in FORM GST APL-02 bearing

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Reference No. ZD 331 026 250 9687 dated 31.10.2026 quash the same and remit the matter to the 1st Respondent for fresh adjudication, and pass.

For Petitioner(s): Mr.B.Ganesh Prabhu

For Respondent(s): Mr.B.Sivaraman,
Government Advocate (T)

ORDER

This writ petition has been filed challenging the assessment order dated 11.12.2025 and the appeal rejection order dated 31.10.2026 passed by the respondents 1 & 2.

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

3. The learned counsel for the petitioner would submit that in this case, the first respondent issued a show cause notice dated 01.09.2025 alleging certain discrepancies. However, no reply was filed by the petitioner. Further, the respondent has sent three reminders. Since no reply was filed, the first respondent passed the ex-parte assessment order dated 11.12.2025. Challenging the same, the petitioner has preferred an appeal and that was also rejected by the second respondent on 31.10.2026. Challenging both the assessment order dated

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11.12.2025 and the appeal rejection order dated 31.10.2026, the petitioner has filed the present writ petition.

4. Further, he would submit that the respondents have already deducted certain amount from the ECL of the petitioner and he also paid 10% of the disputed tax as pre-deposit for filing the appeal. Now, the petitioner is willing to pay 25% of the disputed tax amount after deducting the amount already recovered by the respondents. Hence, he requests this Court to grant an opportunity to the petitioner to present their case before the first respondent by setting aside the impugned orders.

5. On the other hand, the learned Government Advocate appearing for the respondents would fairly submits this Court may remit the matter back to the first respondent, subject to the payment of 25% of the disputed tax amount by the petitioner.

6. Heard the learned counsel on either side and perused the materials available on record.

7. Though the petitioner has challenged the assessment order dated 11.12.2025 and the appeal rejection order dated 31.10.2026, it was submitted by the learned counsel for the petitioner that the petitioner is willing to pay 25% of

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the disputed tax amount after deducting the amount already recovered by the respondents. In such view of the matter, this Court is inclined to set aside the impugned assessment order dated 11.12.2025 and the appeal rejection order dated 31.10.2026 passed by the respondents 1 & 2. Accordingly, this Court passes the following order:-

(i) The impugned orders dated 11.12.2025 and 31.10.2026 are set aside and the matter is remanded to the first respondent for fresh consideration on condition that the petitioner shall pay 25% of the disputed tax amount, after deducting the amount already recovered by the respondents from the ECL of the petitioner, within a period of four weeks from the date of receipt of a copy of this order. The setting aside of the impugned orders will take effect from the date of payment of the said amount.

(ii) The petitioner shall file their reply/objection along with the required documents, if any, within a period of three weeks from the date of payment of amount as stated above.

(iii) On filing of such reply/objection by the petitioner, the first respondent shall consider the same and issue a 14 days clear notice, by fixing the date of personal hearing, to the petitioner and thereafter, pass appropriate orders on merits and in accordance with law, after hearing the petitioner, as expeditiously as possible.

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8. With the above directions, this writ petition is disposed of. No costs. W.M.P.No.52438 of 2026 filed to dispense with the production of original impugned order, is allowed. Consequently, the connected miscellaneous petition is closed.

18-11-2026

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

VM

To:

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KRISHNAN RAMASAMY, J.

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