



WEB COPY

W.P.No.49717 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2026

CORAM

THE HONOURABLE MR.JUSTICE **SENTHILKUMAR RAMAMOORTHY**

W.P.No.49717 of 2025

and

W.M.P. Nos.55580 and 55581 of 2025

M/s.Srishan Agencies Private Limited
rep. By its Managing Director
Mr.S.Srinivasan,
No.22, Palayathan Street, MKN Road,
Alandur, Chennai – 600 016.

.. Petitioner

VS

1.The Assistant Commissioner (ST),
Alandur Assessment Circle,
Room No.352, III Floor,
Integrated Building for Commercial Taxes
and Registration Department (South Tower),
Nandanam, Chennai – 600 035.

2.State Tax Officer,
Alandur Assessment Circle,
Room No. 352, III Floor,
Integrated Building for Commercial Taxes
and Registration Department (South Tower),
Nandanam, Chennai – 600 035.

.. Respondents

Petition filed under Article 226 of The Constitution of India
praying for the issuance of a writ of certiorari to call for the records
of the impugned order of rejection of application for rectification
dated 03.11.2025 bearing Reference ZD331125022121B of the first
respondent together with impugned order dated 28.02.2025 in
Form GST DRC-07 bearing Reference No.ZD3302253050450 along
with its annexure of the second respondent passed in petitioner's

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GSTIN 33AATCS6448L1ZL for the financial year 2020-2021 only to the extent of demand confirmed and quash the same.

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For Petitioners : Mr.R.Anish Kumar
For Respondents : Mr.C.Harsha Raj,
Special Government Pleader

ORDER

The order in original dated 28.02.2025 and the order dated 03.11.2025 rejecting the rectification application are challenged in this writ petition primarily on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner contends that tax proposals were confirmed in order dated 28.02.2025 without considering the petitioner's reply dated 27.12.2024 and without providing personal hearing.

3. Although all the necessary documents were enclosed with reply dated 30.10.2025 in the rectification proceedings, he submits that the rectification was rejected on the ground that there is no error apparent.



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4. Mr.C.Harsha Raj, learned Special Government Pleader, accepts notice for both the respondents. He submits that rectification was correctly declined because additional documents cannot be considered at that juncture.

5. On perusal of the impugned order in original, it is clear that the petitioner was not heard before such order was issued. On instructions, learned counsel for the petitioner submits that the petitioner is ready and willing to remit 25% of the tax demand as a condition for remand.

6. In order to provide an opportunity to the petitioner to contest the tax demand on merits, remand is warranted subject to putting the petitioner on terms.

7. For reasons set out above, the order in original dated 28.02.2025 is set aside to the extent that the tax proposals were confirmed therein and order dated 03.11.2025 is set aside subject to the condition that the petitioner remits 25% of the confirmed tax demand under the impugned order in original within six weeks from the date of receipt of a copy of this order. A fresh speaking order shall be issued within three months from the date of receipt of a copy of this order.



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8. This writ petition is disposed of on the above terms. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

09.01.2026

Index:Yes/No
Neutral Citation:Yes/No
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To

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SENTHILKUMAR RAMAMOORTHY,J.

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