



WEB COPY



W.P.No.1109 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.01.2026

Coram

The Honourable **Mr.Justice C.Saravanan**

W.P.No.1109 of 2026

and

W.M.P.Nos.1285 & 1289 of 2025

Rajguru Traders

Rep by its Authroised Signatory

Rameshkumar Vastimal Alies

10/9, Chinnathambi Mudali Street

Sowcarpet, Chennai 600079.

...Petitioner

Vs

Deputy State Tax Officer I

NSC Bose Road Assessment Circle,

No 32 Integrated Commercial Taxes

Office Complex Elephant Gate Bridge Road

Chennai 600 003.

...Respondents

Prayer Writ Petition filed under Article 226 of the Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus to call for records of the assessment proceedings in GSTIN 33AAEPV5818R1ZY dated 10.08.2023 for the year 2018-19 and to quash this impugned assessment proceedings and direct the respondent to drop the above order dated 10.08.2023 as the similar tax demands on the same issue as per Show Cause Notice Reference No.ZD330424215029R dated 26.04.2024 are already dropped by the respondent in this case.

For Petitioner : Mr.C.Baktha Siromoni

For Respondent : Mr.T.N.C.Kaushik
Additional Government Pleader (T)



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Order

Heard the learned counsel appearing for the petitioner and the learned Additional Government Pleader for the respondent.

2. In this Writ Petition, the petitioner has challenged the Assessment Order dated 10.08.2023 in Form GST DRC-07 passed by the Respondent for the tax period 2018-2019, which preceded a Show Cause Notice in DRC-01 dated 06.06.2023, to which, the petitioner failed to file a reply and thus suffered the impugned Assessment Order.

3. The facts on record reveal that for the same tax period, a subsequent Assessment Order dated 26.04.2024 has been passed, which was preceded by a Show Cause Notice in DRC-01 dated 26.12.2023 to which, the Petitioner neither filed a Reply nor appeared for the personal hearing.

4. The learned counsel appearing for the petitioner submits that proposed demand in the Show Cause Notice dated 26.12.2023 confirmed vide the Assessment Order dated 26.04.2024 overlaps with the demand proposed in the Show Cause Notice in DRC-01 dated 06.06.2023 and confirmed by the impugned Assessment Order dated 10.08.2023.



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5. The learned Additional Government Pleader for the respondent fairly submits that the case may be remitted back to the respondent for a fresh consideration in the light of the subsequent Assessment Order dated 26.04.2024.

6. Recording the submission of the learned Additional Government Pleader for the respondent, the impugned assessment Order dated 10.08.2023 is set aside and the case is remitted back to the respondent to pass a fresh order on merits in the light of the subsequent assessment Order dated 26.04.2024 and in accordance with law, as expeditiously as possible,

7. Needless to state, before passing any final order, the petitioner shall be heard.

8. This Writ Petition is disposed of accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

22.01.2026

sd Index : yes/no

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C.Saravanan,J.,

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To
Deputy State Tax Officer I
NSC Bose Road Assessment Circle,
No 32 Integrated Commercial Taxes
Office Complex Elephant Gate Bridge Road
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