



WEB COPY



W.P.No.50316 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 05.01.2026

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.50316 of 2025

and

W.M.P.Nos.56326 and 56328 of 2025

M/s. Pearl Constructions,  
Rep. By its Proprietor, Manonmani,  
No.A-100, Ayyakkanu Thanavu Illam,  
S.M.Block, Babu Rajendra Prasad Street,  
Jafferkhanpet, Chennai – 600 083.

... Petitioner

Vs.

The Deputy Commissioner,  
Thyagaraya Nagar Division,  
Chennai South Commissionerate,  
692, M.H.U Complex, Anna Salai,  
Nandanam, Chennai – 600 035.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari thereby call for the impugned order 14.12.2023 Order in Original No.78/2023-GST issued by the respondent and quash the same as illegal and arbitrary or pass such further orders as this Court may deem fit and proper in the circumstances of the case.

For Petitioner : Mr.S.Prabakaran  
For Respondent : Mr.Rajnish Pathiyil  
Senior Standing Counsel



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## **ORDER**

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Mr.Rajnish Pathiyil, learned Senior Standing Counsel, takes notice for the Respondent.

2. This Writ Petition is being disposed of at the time of admission with the consent of the learned counsel for the Petitioner and learned Senior Standing Counsel for the Respondent.

3. This writ petition is disposed of without expressing any opinion on the merits of the submissions made by the learned counsel for the petitioner and the learned Senior Standing Counsel for the respondent.

4. In this writ petition, the petitioner has challenged the order dated 14.12.2023 in Form GST DRC – 07 for the tax period 2017-2018. Pursuant to which, the petitioner filed an application on 28.03.2024 for rectification of the Order-in-Original No.78/2023/GST dated 14.12.2023 under Section 161 of the respective GST Enactments which is still pending adjudication.



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**WEB COP 5.** Considering the same, this writ petition stands disposed of with a direction to the respondent to consider and dispose of the aforesaid application filed by the petitioner under Section 161 of the respective GST Enactments on merits without reference to limitation as expeditiously as possible preferably within a period of three months from the date of receipt of a copy of this order.

6. Accordingly, this Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**05.01.2026**

Index : Yes/No

Neutral Citation : Yes/No

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To:

The Deputy Commissioner,  
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**C.SARAVANAN, J.**

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