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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31-08-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 33354, 33361, 33358 & 33374 of 2026

M/s.S M TRADER
Rep. by its Proprietor,
Mr.Shanmugavel Madhava Mohan,
No.101, Athithanar Road,Pudupet,
Chennai-600 002.

..Petitioner(s) in all WP's

Vs

1. The Deputy Commissioner (st)
   GST Appeals, Chennai-1,
   No.1,PAPJM Buildings (Annex),
   Third Floor, Greams Road, Chennai-06.

2. The Commercial Tax Officer (st) (fac) /
   Commercial Tax Officer (ST),
   Chintadripet Assessment Circle,
   No.1 PAPJM Buildings (Annex)
   1st Floor, Greams Road, Chennai-06.

..Respondent(s) in WP.33354 of 2026

1. The Deputy Commissioner (st)
   GST Appeals, Chennai-1,
   No.1,PAPJM Buildings (Annex),
   Third Floor, Greams Road, Chennai-06.

2. The Assistant Commissioner (ST)
   Chintadripet Assessment Circle,
   No.1 PAPJM Buildings (Annex)
   1st Floor, Greams Road, Chennai-06.

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3. The Commercial Tax officer (ST)
   Chintadripet Assessment Circle,
   No.1 PAPJM Buildings (Annex)
   1st Floor, Greams Road, Chennai-06.

4. The Deputy Commercial Tax Officer -II (ST)
   Chintadripet Assessment Circle,
   No.1 PAPJM Buildings (Annex)
   1st Floor, Greams Road, Chennai-06.

..Respondent(s) in
WP.33361 of 2026

1. The Deputy Commissioner (st)
   GST Appeals, Chennai-1,
   No.1,PAPJM Buildings (Annex),
   Third Floor, Greams Road, Chennai-06.

2. The Assistant Commissioner (ST)
   Chintadripet Assessment Circle,
   No.1 PAPJM Buildings (Annex)
   1st Floor, Greams Road, Chennai-06.

..Respondent(s) in
WP.33358 of 2026

1. The Deputy Commissioner (st)
   GST Appeals, Chennai-1,
   No.1,PAPJM Buildings (Annex),
   Third Floor, Greams Road, Chennai-06.

2. The Commercial Tax officer(ST)
   Chintadripet Assessment Circle,
   No.1 PAPJM Buildings (Annex)
   1st Floor, Greams Road, Chennai-06.

3. The Deputy state Tax officer-II
   Upper Division clerks/Assistant
   chintadripet Assessment circle
   No.1, PAPJM buildings (Annex)
   1st Floor, Greams Road, chennai-600 006

..Respondent(s) in
WP.33374 of 2026

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PRAYER in W.P.No.33354 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the 2nd Respondent in Form GST DRC-07 dated 14.12.2023, bearing Ref. No. ZD3312231025812, quash the same as being violative of the principles of natural justice, and consequently remit the matter back to the 2nd Respondent for fresh consideration, after affording the Petitioner a reasonable and effective opportunity of being heard, and direct the 2nd Respondent to pass a fresh order on merits and in accordance with law, within such time as may be stipulated by this Hon'ble Court.

PRAYER in W.P.No.33361 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the 4th Respondent in Form GST DRC-07 dated 01.04.2024, bearing Ref. No. ZD330424009281X, quash the same as being violative of the principles of natural justice, and consequently remit the matter back to the 4th Respondent for fresh consideration, after affording the Petitioner a reasonable and effective opportunity of being heard, and direct the 4th Respondent to pass a fresh order on merits and in accordance with law, within such time as may be stipulated by this Hon'ble Court.

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PRAYER in W.P.No.33358 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the 2nd Respondent in Form GST DRC-07 dated 21.08.2024, bearing Ref. No. ZD330824181091J, and Form GST DRC-07 dated 24.08.2024, bearing Ref.No.ZD330824223755A quash the same as being violative of the principles of natural justice, and consequently remit the matter back to the 2nd Respondent for fresh consideration, after affording the Petitioner a reasonable and effective opportunity of being heard, and direct the 2nd Respondent to pass a fresh order on merits and in accordance with law, within such time as may be stipulated by this Hon'ble Court.

PRAYER in W.P.No.33374 of 2026: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, calling for the records relating to the impugned order passed by the 2nd Respondent in Form GST DRC-07 dated 30.12.2025, bearing Ref. No. ZD331225439040Y, and Form GST DRC-07 dated 31.12.2025, bearing Ref.No. ZD331225456415I quash the same as being violative of the principles of natural justice, and consequently remit the matter back to the 2nd Respondent for fresh consideration, after affording the Petitioner a reasonable and effective opportunity of being heard, and direct the 2nd Respondent to pass a fresh order on merits and in accordance with law.

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In all WP's

For Petitioner(s): Mr.J Balasundar

For Respondent(s): Ms.Amirta Poonkodi Dinakaran,
Additional Government Pleader (Tax)

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COMMON ORDER

Assessment orders dated 14.12.2023, 01.04.2024, 21.08.2024 and 30.12.2025 are assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondents.

3. On perusal of the impugned orders, it is evident that such orders were issued without hearing the petitioner. These writ petitions have been filed after the period of limitation expired.

4. Learned counsel for the petitioner submits that about 25% of the tax demand under each order was paid. This aspect is required to be verified and confirmed.

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5. Subject to the remittance of 100% of the tax demand under order dated 14.12.2023, 50% of the tax demand under orders dated 21.08.2024 and 01.04.2024 and 25% of the tax demand under order dated 30.12.2025, after giving credit to amounts, if any, paid earlier, within ***thirty days*** from the date of receipt of a copy of this order, the impugned orders are set aside and these matters are remanded for re-consideration. After providing a reasonable opportunity to the petitioner, fresh orders shall be issued within ***five months*** from the date of the petitioner making remittances in the manner specified above in relation to each impugned order.

6. These writ petitions are disposed of on the above terms. There shall be no order as to costs.

31-08-2026

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