



W.P.No.1387 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.01.2026

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.1387 of 2026

and

W.M.P.Nos.1546 & 1549 of 2025

R R Agencies,
Represented by its Proprietor,
Mr.Rupesh
No.55, First floor, Hunter Road,
Vepery, Chennai,
Tamil Nadu – 600 112.

... Petitioner

Vs.

The Assistant Commissioner (ST)
Choolai Assessment Circle,
No.1, PAPJM Annex Building,
1st Floor, Room No.A-109,
Greaves Road, Chennai-600 006.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records of the impugned order in GSTIN:33ACQPS6164C2Z3/2021-22 dated 09.09.2025 along with DRC-07 Order under Section 73, ZD330925110215Q dated 10.09.2025, on the file of the Respondent herein and quash the same as illegal, arbitrary against the principle of natural justice and against the law.

For Petitioner : Mr.S.Chetan Prakash
For Respondent : Mrs.P.Selvi,
Government Advocate



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ORDER

Heard the learned counsel for the petitioner and the learned counsel for the respondent.

2. This case was heard in the forenoon and thereafter passed over to the facilitate the learned counsel for the respondent to ascertain whether there was any overlap in the demand raised vide the impugned order dated 09.09.2025 and order dated 12.12.2025 passed by the Assessment Sales Tax Officer.

3. The learned counsel for the respondent confirms that there is an overlap in the demand confirmed vide the impugned order dated 09.09.2025 and order dated 12.12.2025 passed by the Sales Tax Officer.

4. Recording the above submissions made by the learned counsel for the petitioner and the learned counsel for the respondent, impugned order is quashed and the case is remitted back and the respondent is directed to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.



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5. The writ petition is disposed with the above observations. No costs. Consequently, connected W.M.Ps are closed.

21.01.2026

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Neutral Citations: Yes/No

To:

The Assistant Commissioner (ST)
Choolai Assessment Circle,
No.1, PAPJM Annex Building,
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Greens Road, Chennai-600 006.



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C.SARAVANAN, J.

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