



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-04-2026

CORAM

THE HONOURABLE MR JUSTICE C. SARAVANAN

**WP No. 10785 of 2026
and WMP Nos. 11710 & 11712 of 2026**

Universal Legal
Represented by its Authorised Signatory
Ms.Kavitha Vijay, IV Floor, Old No.15, New No.34
Kakani Towers South Block
Khader Nawaz Khan Road, Nungambakkam, Chennai - 600 034

Petitioner(s)

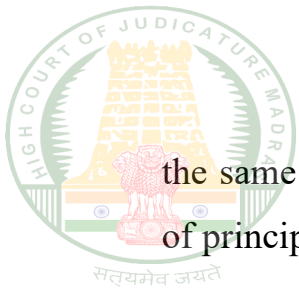
Vs

1. The Assistant Commissioner (ST)
Nungambakkam Assessment Circle,
Zone IV Chennai Central,
No 88 Mayor Ramanathan Salai,
Chetpet, Chennai 600 031

2.The Deputy Commissioner (CT)
GST-Appeal - the Appellate Authority
PAPJM Buildings, 3rd Floor, No.1,
Greens Road, Egmore
Chennai - 600 006

Respondent(s)

PRAYER Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, call for records from the file of First Respondent in impugned assessment order of the First Respondent in Reference No.ZD330523018069M in GSTIN/ID 33AABFU6951D1ZC dated 05.05.2023 and consequential impugned Order passed by the Second Respondent in Reference No.ZD3301261530230 in GSTIN/Temp ID/UIN 33AABFU6951D1ZC dated 22.01.2026 passed for the F.Y.2019-20 and quash



the same as patently without jurisdiction, void ab initio, arbitrary and violative of principles of natural justice.

WEB COPY

For Petitioner(s): Mr.R. Ananth

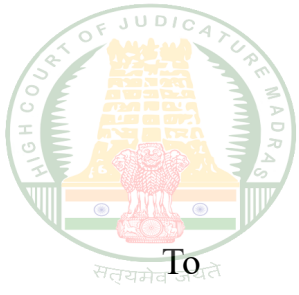
For Respondent(s): Ms.Amirtha Poonkodi Dinakaran
Government Advocate

ORDER

The Registry is directed to post this case on 10.06.2026. Interim order granted by this Court on 23.03.2026 shall continue till then.

22-04-2026

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



To

WEB COPY

1. The Assistant Commissioner (ST)
Nungambakkam Assessment Circle,
Zone IV Chennai Central,
No 88 Mayor Ramanathan Salai,
Chetpet, Chennai 600 031

2. The Deputy Commissioner (CT)
GST-Appeal - the Appellate Authority
PAPJM Buildings, 3rd Floor, No.1,
Greens Road, Egmore
Chennai - 600 006



WEB COPY

4/4

WP No. 10785 of 2



C.SARAVANAN J.

SSR

WP No. 10785 of 2026

22-04-2026