



WEB COPY

WP No. 13945 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE MR JUSTICE C. SARAVANAN

**WP No. 13945 of 2026
and WMP Nos.15197 & 15199 of 2026**

M/s.T. Anbalagan Works Contractor,
Represented by its Proprietor Shri. T. Anbalagan,
No.60/A, Nathamedu Street, Olakkur Melpthi
Village, Villupuram-604 305.

..Petitioner(s)

Vs

The State Tax Officer
Tindivanam Assessment circle,
2nd Floor, 136 Nehru Street,
Commercial tax office, Tindivanam-604 305.

..Respondent(s)

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records pertaining to the issue of the impugned Order bearing Reference No. GSTIN 33ALDPA4398P1ZS /2021-22 Dt. 20.12.2025 (along with its summary in form DRC-07 bearing reference no. ZD331225324429I) passed by the respondent and quash the same as the same being arbitrary, contrary to the provisions of Section 16 of the CGST Act passed in violation of the principles of natural justice in as much as the replies filed by the Petitioner were not at all taken into account; without authority of law; and also in contravention Articles 14, 19(1)(g) and 265 of the Constitution.

For Petitioner(s):

Mr.G Natarajan

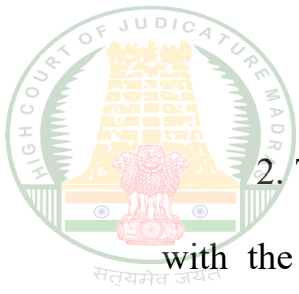
For Respondent(s):

Mrs.P.Selvi

Government Advocate

ORDER

Mrs.P.Selvi, learned Government Advocate, takes notice for the Respondent.



2. This Writ Petition is being disposed of at the stage of admission itself, with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. The learned counsel for the Petitioner submits that the Petitioner would be satisfied if granted liberty to file an appeal against the impugned order, as the limitation period for filing such an appeal has expired.

4. The learned Government Advocate for the Respondent has no objection to the same.

5. Recording the above, this Writ Petition stands dismissed with the aforementioned liberty. The Petitioner shall file an appeal within thirty (30) days from the date of receipt of a copy of this order, after complying with the requirements of Section 107 of the respective GST enactments, 2017. No costs. Connected Writ Miscellaneous Petitions are closed.

20-04-2026

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

GBI



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To

The State Tax Officer
Tindivanam Assessment circle,
2nd Floor, 136 Nehru Street,
Commercial tax office,
Tindivanam 604 305



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C.SARAVANAN, J.

GBI

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