

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 19729 of 2026
and W.M.P.Nos.21037 & 21038 of 2026**

Kumaresan Logesh
Proprietor of Virlak Enterprises, No.11A/2,
Kambar Street, Ramapuram, Ambattur,
Chennai - 600 053.

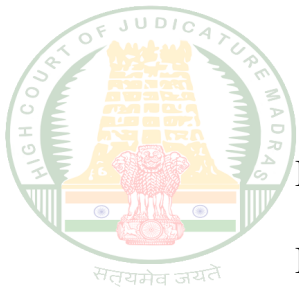
..Petitioner(s)

Vs

1. The State Tax Officer,
Ambattur Assessment Circle, 32, Integrated
building of commercial taxes,
Chennai - 600 035.
2. The State Tax Officer,
Manali Assessment Circle, 325, No.32, Wall
Tax Road, Chennai - 600003.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, calling for the records of the 1st Respondent relating to the Impugned Notice dated 17.03.2026 proceedings bearing GSTIN 33KWJPK5418P1ZT/2024-25, with Ref. No.ZD330326151252T issued by the 1st Respondent, so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.



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For Petitioner(s):

M/s.P.James Victor Rajkumar

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Counsel (Tax)

ORDER

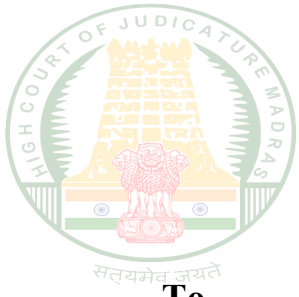
A notice in Form ASMT 10 dated 17.03.2026 is challenged in this writ petition.

2. Mr.R.Sethy Prabakaran, learned Government Counsel (Tax), accepts notice for the respondents. He has handed over a copy of the assessment order issued on 08.06.2026 pursuant to show cause notice dated 11.05.2026.

3. In view of the subsequent developments, this writ petition has been rendered infructuous and is dismissed by leaving it open to the petitioner to challenge the assessment order as per law. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

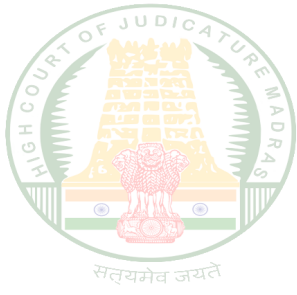
10-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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To
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SENTHILKUMAR RAMAMOORTHY, J.

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