



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23121 of 2026
and WMP.No.25060 of 2026**

M/s. Sri Sakthi Vinayaka Trailors
Rep by its Partner Amutha N.
No. 5/124, Kandham Palayam Pirivu,
Bhavani Main Road, Perundurai,
Erode, Tamil Nadu, 638052.

..Petitioner

Vs

The Deputy State Tax Officer I
O/o. the Deputy Commercial Tax Officer,
Perundurai Assessment Circle,
Integrated Commercial Taxes Building,
S.F. No.400/1,7,8 46 Pudhur B Village,
Ring Road, Erode -638 002.

..Respondent

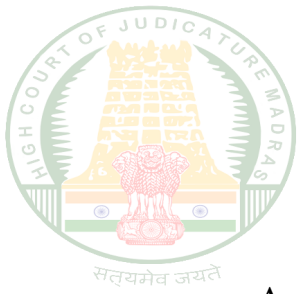
Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records relating to the impugned proceedings initiated by the Respondent in the impugned Rectification Order in Form GST DRC 08 bearing ref No. ZD331225429902I dated 29.12.2025 along with the Annexure vide GSTIN 33ABFFS7020J1Z9/2021-22 dated 29.12.2025 passed by the respondent for the AY 2021-22 to quash the same.

For Petitioner:

Ms.R. Hemalatha

For Respondent:

Ms. G. Dhana Madhri,
Government Counsel (Tax)



ORDER

A *suo motu* rectification order dated 29.12.2025 is challenged on the ground of breach of principles of natural justice.

2. Learned counsel for the petitioner submits that order in original dated 18.12.2025 was rectified *suo motu* without notice to the petitioner.

3. Ms.G.Dhana Madhri, learned Government Counsel (Tax), appears on behalf of the respondent.

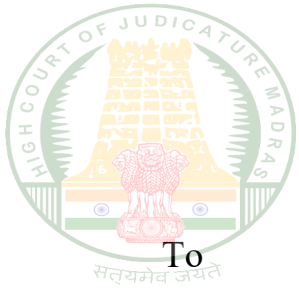
4. On perusal of the documents on record, it appears that a rectification order, adverse to the petitioner, was issued without notice. Hence, said order is unsustainable and is hereby set aside. The writ petition is allowed on these terms by leaving it open to the respondent to initiate fresh proceedings in accordance with law. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

09-07-2026

Index :Yes/No

Neutral Citation:Yes/No

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To

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WP No. 23121 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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09-07-2026