



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 7937 of 2026

&

WMP Nos.8607 & 8608 of 2026

Tvl. Tha Wood Habibullah
GSTIN- 33AAZPH2571G1Z1
Represented by its Proprietor,
T.Habibullah,
155, Pondy road, Kalpakkam, Kancheepuram,
Tamilnadu 603 109

..Petitioner(s)

Vs

1. Assistant Commissioner
TNGST Department, Chennai
2. Joint Commissioner/ Deputy Commissioner
(Appeals)
TNGST Department, Chennai
3. Commercial Tax Officer
Thirukazhukundram, Chengalpattu, Tamilnadu

..Respondent(s)

PRAYER: This writ petition is filed under Article 226 of the Constitution of India praying for issuance of a writ of Certiorarified Mandamus calling for the records. pursuant to the impugned demand notice of the 2nd respondent dated 05.02.2026 and quash the same and consequentially direct the 1 respondent to pass appropriate orders in the waiver application filed by the petitioner under sec. 128A on 26.09.2025 either by allowing the waiver or by issuing SPL07 order within the time frame fixed by this Hon'ble Court.

For Petitioner(s):

Ms.Lakshmi Gopinathan



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WP No. 7937 of 2



for Polax Legal Solutions

For Respondent(s):

Mr. R. Sethu Prabakaran
Government Advocate (Tax)

ORDER

Challenging a demand notice issued while the petitioner's waiver application was pending, the present writ petition was instituted.

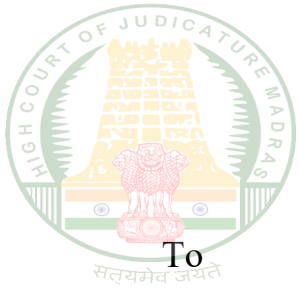
2. Learned counsel for the petitioner submits that the waiver application was subsequently rejected and that such rejection is the subject matter of an appeal.

3. In view of these developments, this writ petition has been rendered infructuous and is dismissed on that ground without any order as to costs. Consequently, connected miscellaneous petitions are closed.

16-07-2026

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

KAL



To

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1. Assistant Commissioner
TNGST Department, Chennai.
2. Joint Commissioner/ Deputy Commissioner (Appeals)
TNGST Department, Chennai.
3. Commercial Tax Officer
Thirukazhukundram, Chengalpattu, Tamilnadu



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WP No. 7937 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KAL

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