



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

CORAM

WEB COPY

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 23977 of 2026
and WMP.No.26060 of 2026**

M/s. M.V.R. Enterprises
Rep by its Prop Rupadevi Ramamoorthy
Survey 204/1ac,1b and 1d,Vadaalapiranthan
Village, Cheyyar Taluk, Tiruvannamalai,
Tamil Nadu 604 407.

..Petitioner

Vs

The State Tax Officer
Office of the Commercial Tax Officer,
Vandavasi Assessment Circle,
Tiruvannamalai.

..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 passed by the Respondent in the order vide GSTIN 33ATHPR1797B1ZN/2020-2021, dated 13.03.2026 along with Consequential order through FORM GST DRC-07 bearing Ref No ZD330326117286K, dated 13.03.2026 under Section 74 of the act for the financial year 2020-2021, to quash the same.

For Petitioner:

Ms. R. Hemalatha

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

This is the second round of litigation. The petitioner had earlier approached this Court in W.P.No.46517 of 2025. Subject to payment of 10% of



the disputed tax amount, the order impugned therein was set aside and the matter was remanded. Upon such remand, impugned order dated 13.03.2026 was issued.

2. Learned counsel for the petitioner points out that the implementation of the order ought to have been kept in abeyance in view of pending proceedings before the Hon'ble Supreme Court.

3. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice for the respondent.

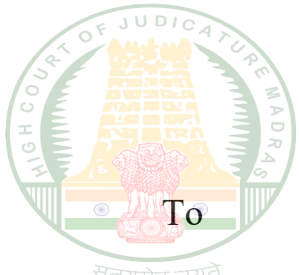
4. In similar matters, the implementation of orders upon remand has been directed to be kept in abeyance pending adjudication by the Hon'ble Supreme Court of the question of law. A similar order shall enure to the benefit of the petitioner. Subject to these observations, the writ petition stands disposed of. There will be no order as to costs. Consequently, connected miscellaneous petition is closed.

06-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ



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To

The State Tax Officer
Office of the Commercial Tax Officer,
Vandavasi Assessment Circle,
Tiruvannamalai.

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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