



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-07-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 24530 of 2026  
and W.M.P.Nos.26744, 26747 & 26749 of 2026**

Sri Balaaji Medicals  
Represented by the Proprietor  
Dr.Thiyagarajan, No.8, Madha Church Road,  
Mandaivelipakkam, Chennai - 600 028

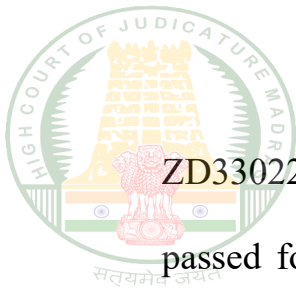
..Petitioner(s)

Vs

1. The State Tax Officer  
Mandaveli Assessment Circle,  
Room No 423, 4th Floor,  
Integrated Commercial Taxes building,  
Nandanam, Chennai 600 035
2. The Assistant Commissioner (ST)  
Alwarpet Assessment Circle,  
No.208, 2nd Floor, Integrated Commercial  
Taxes and Registration, Department Building,  
Nandanam, Chennai - 600 035.
3. The Bank Manager, Andhra Bank,  
No.17/31, Lazarus Church Road,  
R.A.Puram, Chennai - 600 028

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India  
praying for the issuance of a Writ of Certiorari, to call for records from the file  
of the First Respondent in impugned order in GSTIN /  
33AACPT4789K1Z4/2020-2021 dated 21.02.2025 and Reference No.



ZD330225216782M in GSTIN/ID 33AACPT4789K1Z4 dated 21.02.2025

passed for the F.Y.2020-2021 and quash the same as erroneous on facts and violative of principles of natural justice, and pass

For Petitioner(s): Mr.V. Mukilan

For Respondent(s): Ms.G.Dhana Madhri,  
Government Counsel (Tax) for R1 & R2

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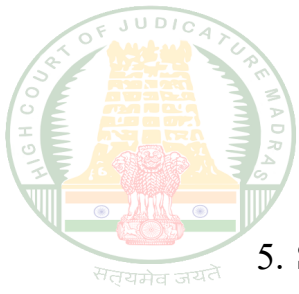
### ORDER

An order dated 21.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents 1 and 2.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. On instructions, learned counsel for the petitioner agrees to remit 25% of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.



5. Subject to the condition that the petitioner remits 25% of the disputed tax demand within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of 25% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petitions are closed. There shall be no order as to costs.

**08-07-2026**  
**(4/4)**

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

1. The State Tax Officer, Mandaveli Assessment Circle,  
Room No 423, 4th Floor, Integrated Commercial Taxes building,  
Nandanam, Chennai 600 035
2. The Assistant Commissioner (ST), Alwarpet Assessment Circle,  
No.208, 2nd Floor, Integrated Commercial Taxes and Registration,  
Department Building, Nandanam, Chennai - 600 035.
3. The Bank Manager, Andhra Bank, No.17/31, Lazarus Church Road,  
R.A.Puram, Chennai - 600 028



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WP No. 24530 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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