



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

WEB COPY

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24361 of 2026
and W.M.P.No.26541 of 2026**

Tvl.Aron John Designs
Rep by its Authorised Signatory John A,
No.21, Flat No.Rc.3, Second Floor Front Portion,
Tessa Maria Apartments,
Church Road, Ramappa Nagar,
Main Road, Perungudi,
Chennai, Tamil Nadu-600 096

..Petitioner(s)

Vs

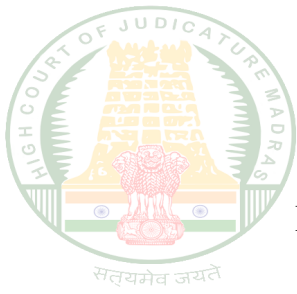
Deputy State Tax Officer-2
Sholinganallur Assessment Circle,
Chennai, Tamil Nadu.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, call for the records of the impugned Assessment Order in Ref. No. ZD331225419119L dated 29.12.2025 under Section 73 of the CGST/TNGST Act, 2017, and uploaded the same along with the summary of order in DRC 07 for the Financial year 2021-22 issued by the respondent herein, QUASH the same.

For Petitioner(s):

Mr.Subaranjana B



WEB COPY

WP No. 24361 of 2



For Respondent(s):

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

ORDER

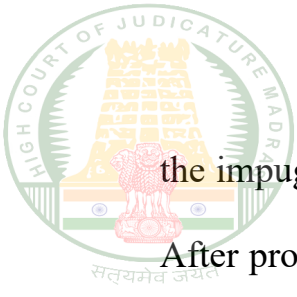
An order dated 29.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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.

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

07-07-2026

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

To

Deputy State Tax Officer-2
Sholinganallur Assessment Circle,
Chennai, Tamil Nadu.



WEB COPY

WP No. 24361 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

**WP No. 24361 of 2026
and W.M.P.No.26541 of 2026**

07-07-2026