



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24167 of 2026
and W.M.P.No.26284 of 2026**

Sudharsanan Narayanan
Proprietor of M/s. Maneeshaa General Supplies,
34/13, Dr. Kalaingar Nagar,
7th Street, Tiruvallur,
Chennai-600 019

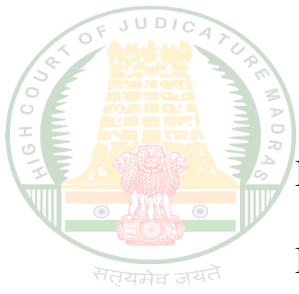
..Petitioner(s)

Vs

Deputy State Tax officer-I,
Thiruvottiyur Assessment Circle,
2nd Floor, Room No.214, No.32,
Integrated Commercial Tax Offices Complex,
Elephant Gate Bridge Road,
Chennai-600 003

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorarified Mandamus, Call for records relating to the impugned order in Reference No.33AEBPN9786R1ZI/ 2021-22 dated 04.12.2025 along with summary of the order in FORM GST DRC 07 bearing Reference No.ZD331225059062S dated 04.12.2025 passed by the respondent, the Deputy State Tax officer and quash the same as being arbitrary and consequently direct the respondent to give the petitioner a reasonable opportunity of hearing including personal hearing.



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For Petitioner(s):

Mr.G.Mohammed Aseef

For Respondent(s):

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

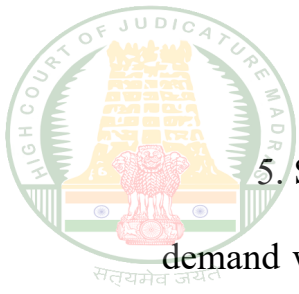
ORDER

An order dated 04.12.2025 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 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. Learned counsel for the petitioner submits that the 10% pre-deposit was made while lodging the appeal. Subject to giving credit thereto, she submits that the petitioner agrees to remit an additional 15% 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 petitioner remitting an additional 15% 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 an additional 15% of the disputed tax demand by the petitioner.

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.

06-07-2026

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

To

Deputy State Tax officer-I,
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2nd Floor, Room No.214, No.32,
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SENTHILKUMAR RAMAMOORTHY, J.

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