



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. 24219 of 2026
and W.M.P.Nos.26357, 26359 & 26364 of 2026**

Gaarnish Interiors
Represented by its Proprietor
Mr.Pannear Selvam Ganeshan
44, Shanthi Nagar, Denkanikottai Road
Hosur, Krishnagiri, Tamil Nadu- 635 109.

..Petitioner(s)

Vs

1. State Tax Officer
Hosur (South) III Circle
Integrated Commercial Tax Building, Ground
Floor Seetharamedu, Old Bus Stand,
Hosur- 635 109.
2. Deputy Commissioner (ST)(GST)(Appeals),
Hosur No. 3/47 and 3/47-1 to 4,
Gandhi Nagar, Sipcot Phase - II,
Kumedepalli Post, Hosur-635 130.
3. Assistant Commissioner (ST)
Hosur (South) III Circle
Commercial Taxes Buildings
Seetharam Nagar, Hosur-635 109.
4. The Branch Manager, DCB Bank Limited
Old no. 13/45, New no. 29, Shanthi Nagar
Hosur, Tamil Nadu-635109.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India

praying for the issuance of a Writ of Certiorari, calling for the records relating



to the impugned order no. ZD3307243389071 dated 29.07.2024 passed by the 1st Respondent under Section 74 of the Central Goods and Services Tax Act, 2017 read with the corresponding provision under the Tamil Nadu Goods and Services Tax Act, 2017 for the year 2018-19, and quash the same.

For Petitioner(s): Mr.Srinivasan V

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax) for R1 to R3

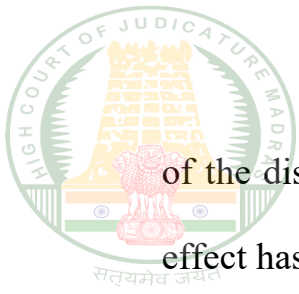
ORDER

An order dated 29.07.2024 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 to 3.

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 50%



of the disputed tax demand as a condition for remand. An endorsement to that effect has been made on the bundle.

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5. Subject to the condition that the petitioner remits 50% 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 50% 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.

06-07-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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