



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24371 of 2026
and W.M.P.Nos.26554 & 26557 of 2026**

Tvl SIAM COMPUTING

Rep by its Proprietor Mr. Khuzema, No. 112/1,
Broadway, Chennai - 600108

..Petitioner(s)

Vs

1. The Deputy Commissioner (ct),
GST APPEAL CHENNAI NORTH, greams
road, main building, 2nd floor, chennai-6

2. The Assistant Commissioner (st),
Broadway Assessment Circle
No.32 Integrated Commercial Taxes Office
Complex, Room No.304, 3rd Floor, Elephant
Gate Bridge Road, Vepey, 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, calling for the records on the file of the Respondents in the impugned proceedings against the original impugned order bearing reference No. GSTIN 33AXHPK8835F1ZD/2021-22 dated 23.12.2025 passed by the 2nd Respondent and consequent rejection of appeal order in FORM GST APL-02 dated 13.05.2026 passed by the 1st respondent, under the provisions of CGST Act,



2017 and quash the same and consequently direct the 2nd respondent to pass DE NOVO order.

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For Petitioner(s):

Mr.Lakshmi Narayanan S

For Respondent(s):

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

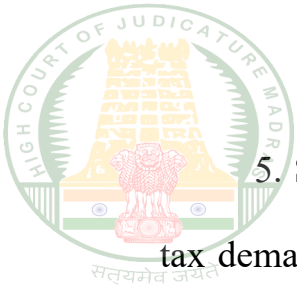
ORDER

An order dated 23.12.2025 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 petitions are closed. There shall be no order as to costs.

07-07-2026
(1/2)

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

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GST APPEAL CHENNAI NORTH, greams
road, main building, 2nd floor, chennai-6.
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SENTHILKUMAR RAMAMOORTHY, J.

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(1/2)**