IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 15-07-2026**

CORAM

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

**WP No. 25494 of 2026**
**and W.M.P.Nos.27796 & 27797 of 2026**

M/s. Mahaa Pharmacy
Proprietor M.Kannadasan
S/o. Munichamy
No.7, Mariamman Koil Street,
Nesapakkam, West K.K. Nagar,
Chennai 600 078

..Petitioner(s)

Vs

The State Tax Officer
Ramapuram Assessment Circle,
Room No.236 Integrated Commercial Tax
Buildings, 2nd Floor, Nandanam,
Chennai-600 035

..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 pertaining to the Impugned Assessment Order passed by the Respondent in GSTIN. 33CLJPK8996D1ZN / 2021-22 dated 10.12.12025 and quash the same.

For Petitioner(s): Mr. C. Sivakumar

For Respondent(s): Ms.G.Dhana Madhri,
Government Counsel (Tax)

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**ORDER**

An order dated 10.12.2025 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 about 10% of the disputed tax demand was remitted after the order was issued. He agrees to remit an additional 15% as a condition for remand. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming that at least 10% of the disputed tax demand had been remitted earlier and subject further to the remittance of an additional amounts so as to remit not less than 25% of the disputed tax demand in the aggregate 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.

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.

**15-07-2026**

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

**To**

The State Tax Officer
Ramapuram Assessment Circle,
Room No.236 Integrated Commercial Tax Buildings,
2nd Floor, Nandanam,
Chennai-600 035

**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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