



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25850 of 2026
and W.M.P.No.28240 of 2026**

Shri Shanmugam Hardware
Represented by its Proprietor,
Ganesan, S/o. Muthupalam,
No. 93, Shanmugam Road,
West Tambaram, Chennai

..Petitioner(s)

Vs

The Assistant Commissioner Of Gst
AND CENTRAL EXCISE,
Tambaram Division,
No.40, Ranga Colony,
Rajakilpakkam,
Chennai-600 073

..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 of the
Respondent vide his order in Original No. 38/2025-AC/DC dated 04.02.2025
and summary of the order in FORM GST DRC-07 issued Ref. No.
ZD330225076074N/2017-2018 dated 07.02.2025 and quash the same.

For Petitioner(s): Mr.Chinnasamy V

For Respondent(s): Mr.S.Gurumoorthy, Sr. SC
Mr.G.Meganathan, Jr.SC



ORDER

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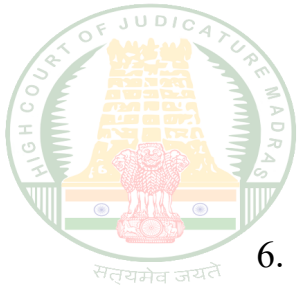
An order dated 04.02.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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.



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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.

16-07-2026

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

The Assistant Commissioner Of Gst
AND CENTRAL EXCISE,
Tambaram Division,
No.40, Ranga Colony,
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Chennai-600 073



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SENTHILKUMAR RAMAMOORTHY, J.

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