

WEB COPY

WP No. 25479 of 2026



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25479 of 2026
and W.M.P.No.27776 of 2026**

M/s.V2 HEALTH STUDIO
Represented by its Partner
No.23/35, Second Floor, Sarva Mangala Colony,
Manthope Colony,
Chennai-083.

..Petitioner(s)

Vs

The Deputy State Tax Officer II
Ashok Nagar Assessment Circle,
No.1, PAPJM Annexe Building,
5th Floor, Greams Road,
Chennai-06.

..Respondent(s)

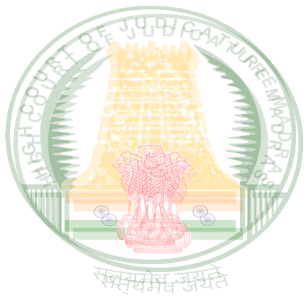
PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records of the
respondent in his proceedings in GSTIN - 33AAUFV4051C1Z7/2021-22, quash
the order dated 08.12.2025 passed therein.

For Petitioner(s):

Mr.P.V.Sudakar

For Respondent(s):

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



ORDER

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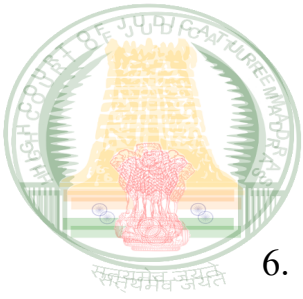
An order dated 08.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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. 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.



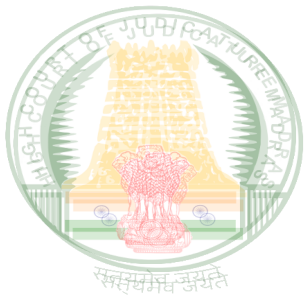
6. The writ petition is disposed of on the above terms. Consequently, connected writ miscellaneous petition is closed. There shall be no order as to costs.

15-07-2026

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

To

The Deputy State Tax Officer II
Ashok Nagar Assessment Circle,
No.1, PAPJM Annexe Building,
5th Floor, Greaves Road,
Chennai-06.



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SENTHILKUMAR RAMAMOORTHY, J.

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