IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 25505 of 2026
and W.M.P.Nos.27808 & 27812 of 2026

Udayam Fibro Industries
represented by its Proprietor,
Mr Muthusamy Rangaswamy
No.30, TSD Nagar,
Arumbakkam, Chennai-106

..Petitioner(s)

Vs

1. The State Tax Officer (ST)
   Arumbakkam Assessment Circle,
   Room No.A-404, 4th Floor, PAPJM (Annexe)
   Building, No.1, Greams Road, Chennai-600 006

2. The Deputy Commissioner GST Appeal
   Chennai -1 No.1, 3rd Floor, PAPJM (Annex)
   Building, Greams Road, Chennai-006

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India praying for the issuance of a Writ of Certiorari, to call for the records of order u/s.73 dated 23/12/2025 having reference Number ZD331225357391K for the tax period from April 2021 to March 2022 passed by the 1st respondent and quash the same.

For Petitioner(s): Mr.R.Rohan Kishore
for Mr.Anandh S

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

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ORDER

An order dated 23.12.2025 is assailed primarily on the ground that the petitioner's reply was not taken into consideration and the petitioner was not provided a reasonable opportunity to submit supporting documents.

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 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
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To

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SENTHILKUMAR RAMAMOORTHY, J.

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