



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 21702 of 2026

&

WMP Nos.23511 & 23512 of 2026

Shree Chem
Represented by its Proprietor,
Mr.Gauthamchand Jain,
No.61, Kanniamman Nagar Annexe,
Vadaperumbakkam,
Madhavaram, Chennai - 600 060

..Petitioner(s)

Vs

The Assistant Commissioner (st)
Madhavaram Assessment circle,
Survey No. 1275/3 Integrated Commercial Taxes
Building, Thiruvalluvar Division,
Room no.4, 1st floor, Elephant Gate Bridge,
Chennai 03

..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 records from the file of the Respondent in impugned orders in GST/ 33ALFPG1375G1ZG /2021-22 dated 22.12.2025 and Reference No.ZD331225346179D in GSTIN/ID No.33ALFPG1375G1ZG dated 22.12.2025 passed for the F.Y.2021-22 and quash the same as violative of principles of natural justice and erroneous on facts and in law.

For Petitioner(s): Mr.V.Mukilan

For Respondent(s): Mr. R. Sethu Prabakaran,
Government Counsel (Tax)



ORDER

An order dated 22.12.2025 is impugned on the ground that the petitioner did not have a reasonable opportunity to submit supporting documents.

2. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

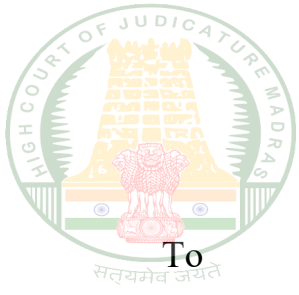
3. The period of limitation for filing an appeal has expired. On instructions, learned counsel for the petitioner agrees to pay 25% of the disputed tax demand. An endorsement to that effect is made on the bundle.

4. 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.

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

07-07-2026

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



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To

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The Assistant Commissioner (ST)
Madhavaram Assessment Circle,
Survey No. 1275/3 Integrated Commercial Taxes Building,
Thiruvalluvar Division,
Room No.4, 1st floor, Elephant Gate Bridge,
Chennai 03



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SENTHILKUMAR RAMAMOORTHY, J.

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