



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24541 of 2026
and W.M.P.Nos.26768 & 26769 of 2026**

A.B.Trucks Private Limited
Represented by its Director, MR.Allah Baksh
Sadiq, No.494,Unit-II, Bangalore Truck Road,
Nazarathpet,Poonamalle,Chennai,
Tamil nadu-602103.

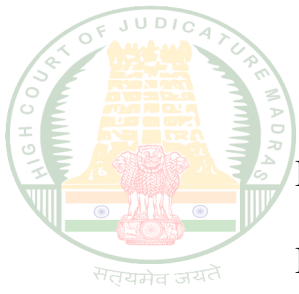
..Petitioner(s)

Vs

The Commercial Tax Officer
poonamallee assessment circle, no.4/109, third
floor, bangalore chennai highway,
varadarajapuram, nazarathpet, chennai - 600123.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorarified Mandamus, calling for the
records relating to the impugned order in Form DRC-07 vide
Ref.No.ZD3311251548876 dated 10.11.2025 passed by the respondent against
the petitioner in GSTIN 33AAJCA9790M1Z0 and quash the same as illegal and
unsustainable and to direct the respondent to remand back form GST DRC-07
vide Ref.No.ZD3311251548876 dated 10.11.2025 for opportunity of personal
hearing.



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For Petitioner(s):

Mr.Sonu Mehtha

For Respondent(s):

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

ORDER

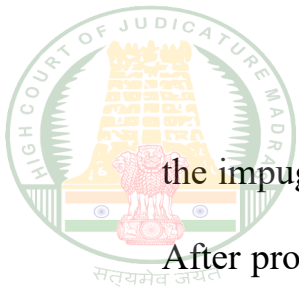
An order dated 10.11.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

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 petitions are closed. There shall be no order as to costs.

09-07-2026

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

To

The Commercial Tax Officer
poonamallee assessment circle, no.4/109, third
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varadarajapuram, nazarathpet, chennai - 600123.



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SENTHILKUMAR RAMAMOORTHY, J.

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