IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 25582 of 2026
and W.M.P.Nos.27917 & 27919 of 2026

S Murugaayi Ammal and Co
Represented by its Partner/Authorised Signatory,
Mr.V.S.Lokesh Kumar
Having place of business at -No.38, Selva
Vinayagar Koil Street,
Old Washermenpet, Chennai 600 021.
GSTIN 33AARFS9242H1ZS

..Petitioner(s)

Vs

1. The Assistant Commisioner ST FAC
   Royapuram Assessment Circle,
   Integrated commercial Taxes office complex,
   No 32, Elephant Gate bridge Road,
   Vepery chennai 600 003

2. The Deputy Commissioner GST
   Chennai North Division, Commerical Taxes
   Department, Chennai

..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 entire records pertaining to the Impugned order dated 29.01.2025 in Reference No. ZD33012527909G (GSTIN / ID 33AARFS9242H1ZS) and quash the order passed by the 1st respondent, consequently direct the 1st respondent to conduct proper enquiry by affording opportunity of hearing to the petitioner as per law, and to decide the issue on merits.

For Petitioner(s): Mr.K. Gunasekaran

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

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ORDER

An order dated 29.01.2025 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 respondents.

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
RNA

To

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SENTHILKUMAR RAMAMOORTHY, J.

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