



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 08-07-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 24526 of 2026  
and W.M.P.Nos.26738, 26739 & 26740 of 2026**

Sri Balaaji Medicals  
Represented by the Proprietor  
Dr.ThiyagarajanNo.8, Madha Church  
RoadMandaivelipakkam,  
Chennai - 600 028

..Petitioner(s)

Vs

1. The State Tax Officer  
Mandaveli Assessment Circle,  
Room No 423, 4th Floor,  
Integrated Commercial Taxes building,  
Nandanam, Chennai 600 035
2. The Assistant Commissioner ST  
Alwarpet Assessment Circle,  
No.208, 2nd Floor, Integrated Commercial  
Taxes and Registration, DepartmentBuilding,  
Nandanam, Chennai - 600 035.
3. The Branch Manager  
Andhra Bank, No.17/31, Lazarus Church Road,  
R.A.Puram, Chennai - 600 028

..Respondent(s)

**PRAYER:** Writ Petition filed under Article 226 of The Constitution of India  
praying for the issuance of a Writ of Certiorari, call for records from the file of  
the First Respondent in impugned order in GSTIN / 33AACPT4789K1Z4/2017-  
2018 dated 30.12.2023 and Reference No.ZD331223298035K in GSTIN/ID



33AACPT4789K1Z4 dated 31.12.2023 passed for the F.Y.2017-2018 and quash the same as erroneous on facts and violative of principles of natural justice.

For Petitioner(s): Mr.V. Mukilan

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

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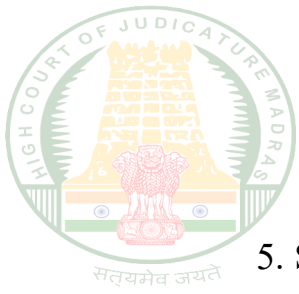
### **ORDER**

An order dated 30.12.2023 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 respondents 1 and 2.

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 100% 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 100% 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 100% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment shall stand raised.

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.

**08-07-2026**  
**(1/4)**

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

1. The State Tax Officer, Mandaveli Assessment Circle,  
Room No 423, 4th Floor, Integrated Commercial Taxes building,  
Nandanam, Chennai 600 035
2. The Assistant Commissioner ST, Alwarpet Assessment Circle,  
No.208, 2nd Floor, Integrated Commercial Taxes and Registration  
Department Building, Nandanam, Chennai - 600 035.
3. The Branch Manager, Andhra Bank, No.17/31, Lazarus Church Road,  
R.A.Puram, Chennai - 600 028



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**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

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