



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 07-07-2026**

WEB COPY

CORAM

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

**WP No. 24313 of 2026  
and W.M.P.Nos.26489 & 26490 of 2026**

Tamilselvan Anand  
Proprietor of Tvl. Meena Constructions ,No.4,  
Ellupakkam Village, Medur Post, Ponneri,  
Tiruvallur, Tamil Nadu, 601 204

..Petitioner(s)

Vs

The Assistant Commissioner of CGST and Central  
Excise, Ponneri Division, chennai outer  
Commissionerate,  
R-40, A-1 , 2nd Floor, 100 Feet Road,  
Mogappair, Chennai 37

..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 the records pertaining to  
the impugned order issued vide FORM DRC-07 in Ref. No.  
ZD331225447544G dated 30.12.2025 read with impugned order-in-original no.  
180/2025-GST (AC) dated 30.12.2025 for the assessment year 2021 - 2022, by  
the respondent and quash the same.

For Petitioner(s): Mr.G.Derrick Sam

For Respondent(s): Mr.M.Santhanaraman, Sr. SC

\*\*\*\*\*



## ORDER

WEB COPY

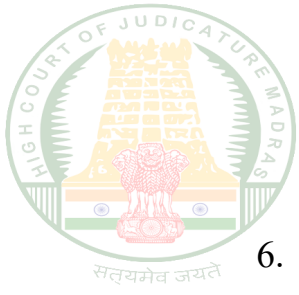
An order dated 30.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.M.Santhanaraman, learned senior standing counsel, 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.

**07-07-2026**

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

**To**

The Assistant Commissioner of CGST and Central  
Excise  
Ponneri Division, Chennai outer Commissionerate,  
R-40, A-1 , 2nd Floor, 100 Feet Road,  
Mogappair, Chennai 37



WEB COPY

WP No. 24313 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

**WP No. 24313 of 2026  
and W.M.P.Nos.26489 & 26490 of 2026**

**07-07-2026**