



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 07-07-2026**

WEB COPY

CORAM

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

**WP No. 24387 of 2026  
and W.M.P.Nos.26570 & 26573 of 2026**

Tvl SIAM COMPUTING

Rep by its Proprietor Mr. Khuzema, No. 112/1,  
Broadway, Chennai - 600108.

..Petitioner(s)

Vs

1. The Deputy Commissioner (CT) ,GST Appeal  
Chennai North, greams road, main building,  
2nd floor, chennai-6.

2. The Assistant Commissioner (ST),  
Broadway Assessment Circle  
No.32 Integrated Commercial Taxes Office  
Complex, Room No.304, 3rd Floor, Elephant  
Gate Bridge Road, Vepery, Chennai 600 003

..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 on the file of the Respondents in the impugned proceedings against the original impugned order bearing reference No. GSTIN 33AXHPK8835F1ZD/2021-22 dated 24.12.2025 passed by the 2nd Respondent and consequent rejection of appeal order in FORM GST APL-02 dated 13.05.2026 passed by the 1st respondent, under the provisions of CGST Act,



2017 and quash the same and consequently direct the 2nd respondent to pass DE NOVO order.

WEB COPY

For Petitioner(s):

Mr.Lakshmi Narayanan S

For Respondent(s):

Ms.Amirta Poonkodi Dinakaran,  
Government Counsel (Tax)

\*\*\*\*\*

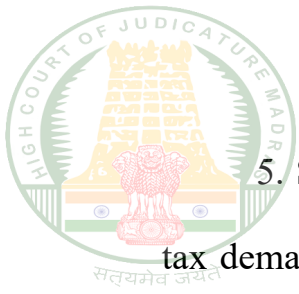
### ORDER

An order dated 24.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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.

**07-07-2026**

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

**To**

1. The Deputy Commissioner (ct) ,gst Appeal  
Chennai North, greams road, main building,  
2nd floor, chennai-6.
2. The Assistant Commissioner (st), Broadway  
Assessment Circle, No.32 Integrated  
Commercial Taxes Office Complex, Room  
No.304, 3rd Floor, Elephant Gate Bridge Road,  
Vepery, Chennai 600 003



WEB COPY

WP No. 24387 of 2



**SENTHILKUMAR RAMAMOORTHY, J.**

**RNA**

**WP No. 24387 of 2026  
and W.M.P.Nos.26570 & 26573 of 2026**

**07-07-2026**