



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24436 of 2026
and WMP.Nos.26632 & 26633 of 2026**

R Saravanan
Proprietor of Subrama Audio and Video,
No.77/38, Guruvappa Chetty Street,
Chintadripet, Chennai-02.

..Petitioner

Vs

The Deputy State Tax Officer - I
Chintadripet Assessment Circle,
Chennai.

..Respondent

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the Respondent relating to the Impugned *Ex-parte* Order dated on 19.02.2024 proceedings in GSTIN 33CGKPS2728B1ZJ/2018-19 along with consequential order in DRC-07 with Reference No. ZD330224109862O & another *Ex parte* order dated 04.04.2024 with Reference No.ZD330424039721N, passed by the Respondent, so far as the Petitioner herein is concerned, quash the same as illegal, invalid, arbitrary and devoid of merits.

For Petitioner:

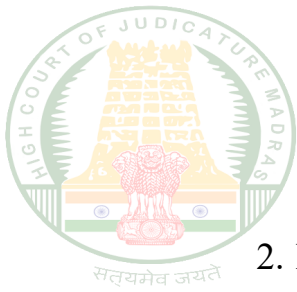
Mr. James Victor Rajkumar

For Respondent:

Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)

ORDER

Orders dated 19.02.2024 and 04.04.2024 are assailed on the ground of breach of principles of natural justice.



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2. Learned counsel for the petitioner submits that order dated 19.02.2024 makes the demand for an aggregate sum of Rs.4,40,998/- towards tax based on the discrepancy between the GSTR 3B and GSTR 1 returns of the petitioner. He points out that the same issue was again dealt with in subsequent order dated 04.04.2024, which also deals with other issues.

3. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondent. She concurs that the sole issue dealt with in order dated 19.02.2024 is also dealt with in the subsequent order.

4. On instructions, learned counsel for the petitioner submits that the petitioner would remit 50% of the tax demand under order dated 04.04.2024. He has made an endorsement on the bundle to that effect.

5. On perusal of the two orders, it is evident that the total demand under order dated 19.02.2024 is subsumed within order dated 04.04.2024, which is a comprehensive order dealing with other issues also.

6. Therefore, the writ petition is disposed of on the following terms:

(i) Order dated 19.02.2024 is quashed.

(ii) Order dated 04.04.2024 is set aside subject to the condition that the



petitioner remits 50% of the total tax demand made thereunder within thirty days from the date of receipt of a copy of this order. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of remittance of 50% of the disputed tax demand. Consequently, connected miscellaneous petitions are closed. There shall be no order as to costs.

08-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

The Deputy State Tax Officer - I
Chintadripet Assessment Circle,
Chennai.



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SENTHILKUMAR RAMAMOORTHY, J.

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