



WEB COPY

WP No. 29073 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 29073 of 2026
and W.M.P.Nos.31893 & 31894 of 2026**

Tvl.VSN DISTRIBUTORS

Rep by its Proprietor Mr. Ekambaram
66B, Krishnan Street,
Pillayar Palayam,
Kancheepuram- 631 501.

..Petitioner(s)

Vs

Deputy State Tax Officer 2 /
Deputy Commercial Tax Officer
Kancheepuram Assessment Circle,
CT Building First Floor, Collectorate Campus,
Kancheepuram- 631 501.

..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 of the Impugned Order of the Respondent in GSTIN/33AAMPE0644A1ZG/ 2021-2022 along with order Under Section 73 and Summary of the Order in Reference No ZD331225068535E dated 04.12.2025 and quash the same and consequently remand the matter to the Respondent directing them to entertain the records, documents and reply from the petitioner.



For Petitioner(s):

Mr.M.Hariharan
for M/s.T.Narendrakumar
M.Sarathkumar

For Respondent(s):

Mr.R.Sethu Prabakaran,
Government Advocate (Tax)

ORDER

An order dated 04.12.2025 is impugned on the ground that the tax demand was confirmed entirely on the basis of a brief reply from the Accountant.

2. Learned counsel for the petitioner submits that a sum of Rs.1,19,537/- was recovered pursuant to garnishee proceedings. He also submits that the petitioner has additional documents. He submits that the petitioner agrees to remit an additional sum of Rs.1,00,000/- as a condition for remand. An endorsement to that effect has been made on the bundle.

3. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondent. He points out that the petitioner admitted liability towards tax and late fees.



4. The impugned order contains an extract of the reply. Said reply is brief and merely records that tax and late fee would be paid. A sum of Rs.1,19,537/- has been recovered as against the total demand of Rs.2,42,288/-. The petitioner has agreed to remit an additional sum of Rs.1,00,000/- as a condition for remand. Effectively, about Rs.2,19,537/- would be remitted as against the aggregate demand of Rs.2,42,288/-. Therefore, revenue interest would be substantially protected. Considering these aspects, in order to provide another opportunity to the petitioner to make good the assertions, subject to the remittance of an additional sum of Rs.1,00,000/- 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 an additional sum of Rs.1,00,000/- towards the tax demand.

6. The writ petition is disposed of on the above terms. There shall be no order as to costs. Consequently, the connected writ miscellaneous petitions are closed.

06-08-2026

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

Deputy State Tax Officer 2 / Deputy Commercial
Tax Officer
Kancheepuram Assessment Circle,
CT Building First Floor, Collectorate Campus,
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SENTHILKUMAR RAMAMOORTHY, J.

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