



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27323 of 2026
and WMP.Nos.29917 & 29920 of 2026**

M/s. Rashi Automobiles
Rep. by its proprietor,
Heeraram Jisirvi Suresh ,
No.1, Aathi Street, Velacherry Main Road,
Madipakkam, Chennai. 91

..Petitioner

Vs

1.The Commissioner of GST and Central Excise
R and T Section, Chennai outer commissionerate,
Chennai 40.

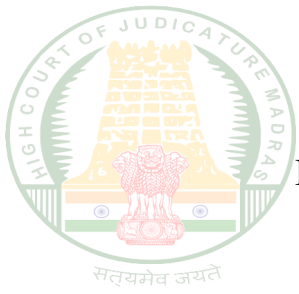
2.The Deputy State Tax Officer I/
Deputy Commercial Tax Officer,
Madipakkam Assessment Circle, Tambaram,
Chengalpattu, Chennai.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for all the records relating to the impugned assessment order passed by the 2nd respondent in order-in-original dated 14.12.2023 in reference No. ZD331223096803F under section 73 of the CGST Act 2017 and the consequential summary order in DRC-07 for the financial year 2017-18 and quash the same as illegal, Arbitrary and unconstitutional.

For Petitioner:

Mr. P. Maheshwaran
for M/s. A.M.Kiran Rup



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For Respondents:

Mr. K.S.Ramasamy
Senior Standing Counsel for R1

Ms. G. Dhana Madhri
Government Counsel (Tax) for R2

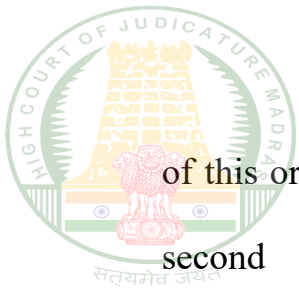
ORDER

An order dated 14.12.2023 is assailed on the ground of alleged breach of principles of natural justice.

2. Mr. K. S.Ramasamy, learned Senior Standing Counsel, accepts notice for the first respondent. Ms. G. Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the second respondent.

3. Learned counsel for the petitioner submits that 50% of the tax demand under the impugned order was recovered pursuant thereto. On instructions, he submits that the petitioner agrees to remit an additional 50% of the tax demand so as to remit 100% of the tax demand in the aggregate as a condition for remand. An endorsement has been made on the bundle to that effect.

4. Subject to verifying and confirming that 50% of the tax demand was recovered earlier and subject further that the petitioner remits an additional 50% of the disputed tax demand, as agreed to, so as to remit the entire tax demand under the impugned order, 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 to the second respondent 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 additional amounts. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.

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

24-07-2026

Index: Yes/No

Neutral Citation: Yes/No

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To

1.The Commissioner of GST and Central Excise
R and T Section, Chennai outer commissionerate,
Chennai 40.

2.The Deputy State Tax Officer I/
Deputy Commercial Tax Officer,
Madipakkam Assessment Circle, Tambaram, Chengalpattu, Chennai.



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SENTHILKUMAR RAMAMOORTHY, J.

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