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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-07-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26772 of 2026
and W.M.P.Nos.29287 & 29289 of 2026

Tvl GRT Hotels and Resorts Private Limited,
Rep by its Vice - President Mr. K.
Suriyanarayanan,
No. 134-136, Usman Road,
Thiyagaraya Nagar,
Chennai 600 017.
Tamil nadu

..Petitioner(s)

Vs

1. Assistant Commissioner St
   T. Nagar Assessment Circle,
   No 46, Mylapore Taluk office building,
   Greenways Road, Chennai 600 028

2. Commercial Tax Officer
   T.Nagar, Zone-VI Chennai Central,
   Chennai

3. The Assistant Commissioner (st)
   T.Nagar Assessment circle,
   No. 46, Mylapore Taluk office building,
   Greenways road,
   Chennai-028.

4. The Deputy Commissioner (ct)
   LTU4th Floor, Integrated Commercial Taxes
   Department, Nandanam,
   Chennai-035.

..Respondent(s)

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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 of the 1st Respondent herein in Impugned order in GSTIN 33AAACG3608B1ZD / 2018-2019 dated 10.02.2026 and quash the same.

For Petitioner(s): Ms.G Vardini Karthik

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Counsel (Tax) for R1, R2 & R4
Mr.K.S.Ramasamy, Sr. SC for R3

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ORDER

An order dated 10.02.2026 is assailed primarily on the ground that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of respondents 1, 2 and 4 and Mr.K.S.Ramasamy, learned senior standing counsel, accepts notice on behalf of the third respondent.

3. 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.

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4. 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.

5. 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.

23-07-2026
(3/6)

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

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