



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 24406, 24408 & 24412 of 2026
and WMP.Nos.26603, 26604, 26609,
26610, 26616 & 26618 of 2026**

In all WPs.

Arvind Metal Trading Co,
Formerly Known as General Metal Trading Co,
Rep. by its Proprietor N. Aravindkumar,
Plot no 10A, 10B, Raju Nagar,
Maduravoyal, Poovai High Road,
Chennai, Tamil Nadu-600 095.

..Petitioner

Vs

1.Deputy State Tax Officer
Deputy Commercial Tax Officer,
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Chennai - Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee – 600 123.

2.Assistant Commissioner (ST)
Vanagaram Assessment Circle,
Integrated GST Building, No.4/109,
Chennai - Bangalore Highways,
Varadharajapuram, Nazarathpet,
Poonamallee-600 123.

..Respondents

Prayer in W.P.No.24406 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the First Respondent's impugned order in Form



DRC-07 dated 15.03.2024 bearing No. ZD330324091904D along with the connected detailed order in GSTIN/33BDLPN7323Q1ZY/2018-19, quash the same and consequentially direct the First Respondent to provide the Petitioner with an opportunity of hearing.

Prayer in W.P.No.24408 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the First Respondent's impugned order in Form DRC-07 dated 08.02.2024 bearing No. ZD330224047321Z along with the connected detailed order in GSTIN/33BDLPN7323Q1ZY/2018-19 dated 07.02.2024, seeking to quash the same and consequentially direct the First Respondent to provide the Petitioner with an opportunity of hearing.

Prayer in W.P.No.24412 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorarified Mandamus calling for the records of the First Respondent's impugned order in Form DRC-07 dated 08.02.2024 bearing No. ZD330224047257M along with the connected detailed order in GSTIN/33BDLPN7323Q1ZY/2018-19 dated 07.02.2024, seeking to quash the same and consequentially direct the First Respondent to provide the Petitioner with an opportunity of hearing.

In all WPs.

For Petitioner: Ms. D.S. Vipula

For Respondents: Ms. Amirta Poonkodi Dinakaran
Government Counsel (Tax)



COMMON ORDER

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Assessment orders are assailed in these three writ petitions on the ground of alleged breach of principles of natural justice.

2. Ms. Amirta Poonkodi Dinakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

3. The period of limitation for filing appeals has expired. On instructions, learned counsel for the petitioner agrees to pay 50% of the disputed tax demand in respect of each assessment order. An endorsement to that effect is made on the bundle.

4. Subject to the condition that the petitioner remits 50% of the disputed tax demand in respect of each assessment order, as agreed to, within thirty days from the date of receipt of a copy of this order, the impugned assessment orders are set aside and the matter is remanded to the first respondent for re-consideration. After providing a reasonable opportunity to the petitioner, fresh assessment orders shall be issued within three months from the date of remittance of 50% of the disputed tax demand. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned orders shall stand raised.



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WP Nos. 24406, 24408 & 24412 of 2



SENTHILKUMAR RAMAMOORTHY, J.

KJ

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

08-07-2026
(1/2)

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

1. Deputy State Tax Officer
Deputy Commercial Tax Officer,
Vanagaram Assessment Circle,
Integrated GST Building,
No.4/109, Chennai - Bangalore Highways, Varadharajapuram, Nazarathpet,
Poonamallee – 600 123.

2. Assistant Commissioner (ST)
Vanagaram Assessment Circle,
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