



WEB COPY

WP No. 29116 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 29116 of 2026
and W.M.P.No.31952 of 2026**

Manickam Chettiar
Son of SV Meyappa Chettiar
Old No.32 New No.20
Saravanan Street, T. Nagar, Chennai 600 017

..Petitioner(s)

Vs

1. The Deputy Commercial Tax Officer,
T Nagar Central III, Chennai Central,
Tamilnadu.
2. The Assistant Commissioner ST,
T. Nagar Assessment Circle, Chennai.
3. The Joint Commissioner (GST Appeals)
Chennai, Tamil Nadu.

..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 relating to the impugned Order in Form GST DRC-07 bearing Reference No. ZD331225173199A dated 11.12.2025 passed by the 1st Respondent under Section 73 of the Central Goods and Services Tax Act, 2017 and the Tamil Nadu Goods and Services Tax Act, 2017 for the tax period April 2021 to March 2022, quash the same and consequently direct the 1st



Respondent to afford the Petitioner a reasonable opportunity of hearing, permit the Petitioner to file objections and supporting documents and thereafter pass fresh orders on merits and in accordance with law.

For Petitioner(s): M/s. E. Hariharan

For Respondent(s): Mr.R.Sethu Prabakaran,
Government Advocate (Tax)

ORDER

An order dated 11.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondents.

3. On perusal of the impugned order, it is evident that such order was issued without hearing the petitioner. The writ petition has been filed after the period of limitation expired.

4. 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.



5. 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.

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

06-08-2026

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

1. The Deputy Commercial Tax Officer,
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Chennai Central, Tamilnadu.
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SENTHILKUMAR RAMAMOORTHY, J.

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