



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24569 of 2026
and W.M.P.No.26795 of 2026**

Touch Group Designs
Represented by its partner Mr. Palaniyappan
11/5, Annasami Street, Choolaimedu,
Chennai. Tamilandu - 600 094

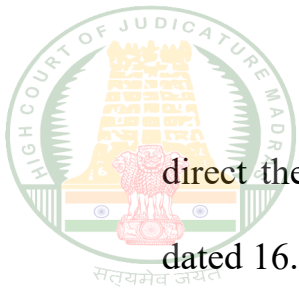
..Petitioner(s)

Vs

1. The Deputy State Tax Officer
MMDA colony Assessment Circle
No 88, 2nd Floor, Mayor Ramanathan Salai,
Chetpet, Chennai 031
2. The Deputy Commissioner (ST)GST Appeals II
C.T. Annexe Building, 3rd Floor No.1, Greaves
Road, Thousand Lights Chennai,
Tamilnadu 600 006

..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 DRC 07 bearing Reference No ZD331225156221W dated 10.12.2025 along with detailed orders dated 10.12.2025 passed by the 1st respondent and quash the same as the same being arbitrary, passed in violation of the principles of natural justice and also in violation of Articles 14, 19 (1) (g) and 265 of the Constitution and subsequently



direct the Respondent to lift the back attachment made vide Recovery Notice dated 16.04.2026.

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For Petitioner(s):

Mr.N. Sri Prithvi Reddy

For Respondent(s):

Ms.G.Dhana Madhri,
Government Counsel (Tax)

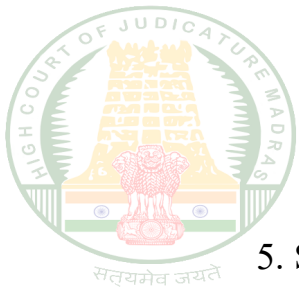
ORDER

An order dated 10.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondent.

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. Learned counsel for the petitioner submits that 10% pre-deposit was made while lodging the appeal. On instructions, he submits further that an additional 15% would be remitted as a condition for remand. An endorsement to that effect has been made on the bundle.



5. Subject to the petitioner remitting an additional 15% of the 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 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 15% of the disputed tax demand.

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

09-07-2026

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

1. The Deputy State Tax Officer
MMDA colony Assessment Circle
No 88, 2nd Floor, mayor Ramanathan Salai,
Chetpet, Chennai 031
2. The Deputy Commissioner ST GST Appeals II
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SENTHILKUMAR RAMAMOORTHY, J.

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