



WEB COPY

WP No. 29115 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 29115 of 2026
and W.M.P.Nos.31992 & 31995 of 2026**

TVL.M A SHIPPING SERVICES,
Rep by its partner Anandan Ravi
S/o.Ravi, office at No.24, 5th Floor Narayana
Sarang Garden Street,Near Clive Battery,
Chennai- 600001.

..Petitioner(s)

Vs

1. The Deputy Commissioner,
Broadway Assessment Circle,
Integrate commercial taxes offices building,
chennai north division, no.32-Elephant gate
bridge road, chennai – 600003.
2. The Deputy State Tax Officer-2
Broadway Assessment Circle, Integrate
commercial taxes offices building, chennai
north division, no.32-elephant gate bridge road,
chennai - 600003.

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India
praying for the issuance of a Writ of Certiorari, calling for the records relating
to the impugned order in Form FORM GST DRC-07 bearing reference
No.ZD330224143444S together with the detailed order in respect of GSTIN
NO.33ABEFM3079Q1ZR for the assessment year 2018-2019 both dated



23.02.2024, passed by the 2nd respondent and the consequential proceedings in Form GST DRC-13 dated 09.03.2026 issued by the 1st respondent authorities and quash the same.

For Petitioner(s): Ms.S.Sofiamadhavi

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

ORDER

An order dated 23.02.2024 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 50% 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 50% 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 50% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment relating to the impugned order shall stand raised.

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

06-08-2026

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

To

1. The Deputy Commissioner, Broadway
Assessment Circle, Integrate commercial taxes
offices building, chennai north division, no.32-
Elephant gate bridge road, chennai – 600003.
2. The Deputy State Tax Officer-2, Broadway
Assessment Circle, Integrate commercial taxes
offices building, chennai north division, no.32-
elephant gate bridge road, chennai - 600003.



WEB COPY

WP No. 29115 of 2



SENTHILKUMAR RAMAMOORTHY, J.

RNA

WP No. 29115 of 2026

06-08-2026