



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 27386 of 2026
and W.M.P.Nos.30014 & 30018 of 2026**

M/s.Ambur Economic Development Organisation
Represented by its Authorised Signatory
V.Gunalan, No. 43/53, Leather Centre,
Rajamuthiah Road, Periamet,
Chennai. Tamil Nadu-600 003.

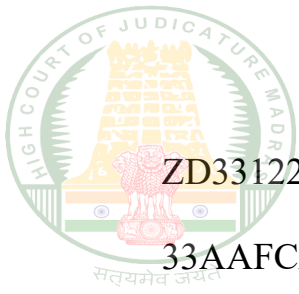
..Petitioner(s)

Vs

1. The Assistant Commissioner (ST) (FAC)
Vepery Assessment Circle,
No.1, Room No.A-110, CT Annex Building,
1st Floor, Greams Road,
Chennai. Tamil Nadu-600 006.
2. The Deputy Commissioner (CT)
GST Appeal, PAPJM Main Building Third
Floor, Greams Road, Chennai.
Tamil Nadu-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 in the file of the First Respondent in respect of the Impugned order
under Section 73 of the Tamil Nadu Goods and Service Tax Act, 2017/ Central
Goods and Service Tax Act,2017 including the summary of the order in Form
GST DRC-07 both dated 16.12.2025 and having Reference Number



ZD331225260241X and its annexure dated 16.12.2025 in GSTIN.

33AAFCA3014L1Z1/ 2021- 2022 passed by the First Respondent for FY 2021-

22 along with the acknowledgement in Form GST APL -02 dated 13.05.2026

having Reference Number ZD330526113639B issued by the Second

Respondent under Rule 108 of Central Goods and Services Tax Rules,

2017/Tamil Nadu Goods and Services Tax Rules, 2017 for the FY 2021- 22

and quash the same as illegal, Contrary to the Provisions of the Tamil Nadu

Goods and Service Tax Act, 2017/ Central Goods and Service Tax Act, 2017

and in violation of principles of natural Justice and fair play and direct the

Second respondent to reconsider the case afresh, after affording the petitioner a

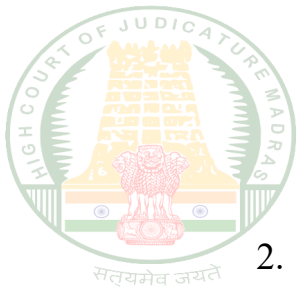
fair opportunity of hearing.

For Petitioner(s): Mr.R.Sagar

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

ORDER

An order dated 16.12.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.



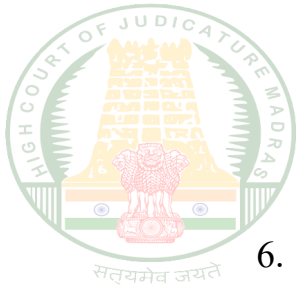
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2. Mr.R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents.

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. Learned counsel for the petitioner submits that the 10% pre-deposit was made while filing the appeal. On instructions, he submits that the petitioner agrees to remit an additional 15% 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 petitioner remitting an additional 15% 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 an additional 15% of the disputed tax demand.



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6. 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.

27-07-2026

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

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Tamil Nadu-600 006.
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SENTHILKUMAR RAMAMOORTHY, J.

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