



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 24799 of 2026
and WMP.Nos.27029 & 27031 of 2026**

M/s. Suren Steels
Rep. by its Proprietor Mr. Murugesan,
No.84/1B, 85/1B, N.H.Road,
Vanagaram, Chennai- 600 095.

..Petitioner

Vs

1.The Appellate Authority,
Deputy Commissioner (ST)
GST Appeal Chennai-II,
Commercial Tax Main Building,
2nd Floor, Greams Road,
Chennai-600 006.

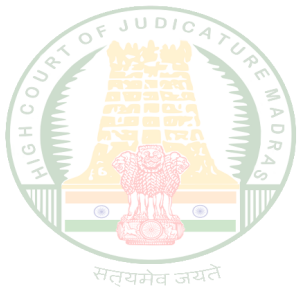
2.Assistant Commissioner (ST),
Vanagaram Assessment Circle,
No.4/109, 2nd Floor, Nazarathpettai,
Chennai-600 123.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the records of impugned Rejection Order in Form GST APL-02 dated 29.05.2026 bearing Reference No. ZD330526289557U of the 1st Respondent Appellate Authority together with impugned order dated 01.12.2025 bearing Reference No. ZD331225000948J in Form GST DRC-07 along with its annexure of the 2nd Respondent passed in Petitioner's GSTIN 33AFMPM1995B2ZF for the FY 2021-22 and quash the same.

For Petitioner:

Mr. R. Anish Kumar



For Respondents:

Mr. R. Sethu Prabakaran
Government Counsel (Tax)

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ORDER

An order in original dated 01.12.2025 and the appellate order dated 29.05.2026 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Learned counsel for the petitioner submits that the 10% pre-deposit was made while lodging the appeal. He agrees to remit additional 15% of the tax demand as a condition for remand. An endorsement has been made on the bundle to that effect.

3. Mr. R.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice on behalf of the respondents. Adverting to the impugned order, he points out that the petitioner admitted certain tax proposals and paid the tax dues thereon.

4. Subject to the petitioner remitting an additional 15% of the disputed tax demand, as agreed to, after giving credit to 10% pre-deposit made earlier, within thirty days from the date of receipt of a copy of this order, the impugned order in original is set aside partly insofar as disputed tax proposals are concerned. Consequently, the matter is remanded to the second respondent 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 additional 15% of the disputed tax demand.

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

10-07-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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