



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 25165 of 2026
and W.M.P.Nos.27436 & 27439 of 2026**

Sri Kanchi Ganapathy Silk House
Represented by its Partner, J.G.Varathan, New No.
9-A, Sannathi Street, Kanchipuram- 631 501.

..Petitioner(s)

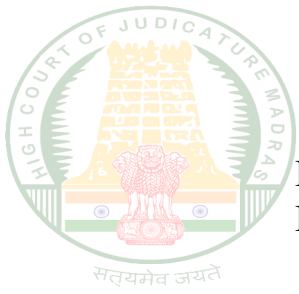
Vs

1. The State Tax Officer,
Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Office,
Collectorate Campus, Kanchipuram -631 501
2. Deputy Commissioner (CT)
GST Appeal, Chennai-I, 3rd Floor, Annex
building, Greams Road, Chennai- 6

..Respondent(s)

PRAYER: Writ Petition filed under Article 226 of The Constitution of India

praying for the issuance of a Writ of Certiorarified Mandamus, to call for the records of impugned order under Section 73 having reference number ZD3307251308295 /2021-2022 dated 14.07.2025 passed by the 1Respondent and the impugned order in Form GST APL-02 dated 31.03.2026 vide Reference No. ZD3303262805866 passed by the 2 Respondent and quash the same as arbitrary, unjust and illegal and violative of principles of natural justice and consequently direct the respondents to redo the assessment after affording opportunity of personal hearing to the petitioner.



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For Petitioner(s):
For Respondent(s):

Mr.Suresh T
Ms.Amirta Poonkodi Dinakaran,
Government Counsel (Tax)

ORDER

An order dated 14.07.2025 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Ms.Amirta Poonkodi Dinakaran, 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. He also submits that some recovery was made. Learned counsel submits further that additional amounts would be remitted so as to remit not less than 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 verifying and confirming recoveries made from the petitioner's electronic liability ledger and subject further to the remittance of an additional amount so as to remit not less than 50% of the disputed tax demand in the aggregate 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 so as to provide another opportunity to the petitioner to submit supporting documents. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance of the 50% of the disputed tax demand in the aggregate by the petitioner in the manner aforesaid.

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.

13-07-2026

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

1. The State Tax Officer, Kancheepuram Assessment Circle,
1st Floor, Commercial Tax Office, Collectorate Campus,
Kanchipuram -631 501
2. Deputy Commissioner (CT), GST Appeal, Chennai-I,
3rd Floor, Annex building, Greams Road, Chennai- 6



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SENTHILKUMAR RAMAMOORTHY, J.

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