



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 25524 & 25611 of 2026
and W.M.P.Nos.27844, 27847, 27954 & 27957 of 2026**

Chandran Inbaraj Koilpillai
(Trade name ROHAN CERAMIC) Represented by
its proprietor, No. 601, MTH Road, Mannurpet,
Chennai, Tamil Nadu 600 050.

..Petitioner(s) in both
WP's

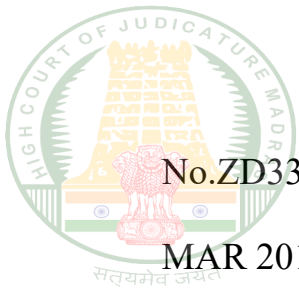
Vs

Commercial Tax Officer
Padi, Ambattur,
Kanchipuram, Tamilnadu.

..Respondent(s) in both
WP's

PRAYER in W.P.No.25524 of 2026: Writ Petition filed under Article 226 of
The Constitution of India praying for the issuance of a Writ of Certiorari,
calling for the records of Order of Assessment in DRC-07 bearing Reference No
ZD330424199092F in GSTIN/ID 33AQGPK8675D1ZQ / APR 2018 - MAR
2019 dated 25.04.2024 passed by the respondent and to quash the same.

PRAYER in W.P.No.25611 of 2026: Writ Petition filed under Article 226 of
The Constitution of India praying for the issuance of a Writ of Certiorari,
calling for the records of Order of Rectification in DRC-08 bearing Reference



No.ZD3312241509878 in GSTIN/ID: 33AQGPK8675D1ZQ / APR 2018 -

MAR 2019 dated 18.12.2024 passed by the respondent and to quash the same.

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For Petitioner(s): Mr.R Ganesh Kanna
in both WP's

For Respondent(s): Ms.G.Dhana Madhri,
in W.P.25524 of 2026 Government Counsel (Tax)

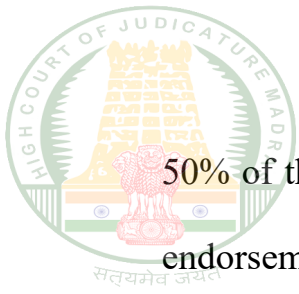
For Respondent(s): Mr.R.Sethu Prabakaran,
in W.P.25611 of 2026 Government Counsel (Tax)

COMMON ORDER

An assessment order dated 25.04.2024 is assailed in W.P.No.25524 of 2026 and the consequential rectification order dated 18.12.2024 is assailed in W.P.No.25611 of 2026 on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. On perusal of the impugned orders, it is evident that such orders were issued without hearing the petitioner. The writ petitions have been filed after the period of limitation expired.

3. Learned counsel for the petitioner submits that a sum of Rs.24,872/- was debited from the electronic credit ledger of the petitioner on 02.09.2024. He submits that the petitioner agrees to remit additional amounts so as to remit



50% of the demand under the rectification order as a condition for remand. An endorsement to that effect has been made on the bundle.

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4. Subject to the remittance of additional amounts so as to remit 50% of the demand made in the rectification order after giving credit to the sum of Rs.24,872/-, which was recovered earlier, the impugned orders are 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 additional amounts so as to remit 50% of the disputed tax demand. Subject to fulfilment of the above condition, the bank attachment, if any, in relation to the impugned order shall stand raised.

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

15-07-2026

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

To

Commercial Tax Officer
Padi, Ambattur, Kanchipuram, Tamilnadu.



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WP Nos. 25524 & 25611 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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