



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP Nos. 27147 and 27149 of 2026
and WMP Nos.29702 and 29703 of 2026

M/s.A G International,
Rep by its proprietor P.Ashraf Ali
Survey No.179/3,S.F.No.179/1
Periyavarkkam village
Ambur-635 811

..Petitioner(s) in both
WPs.

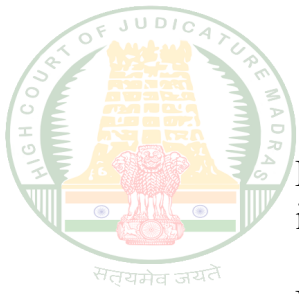
Vs

The State Tax officer
Inspection -III
Office of the Joint Commissioner(ST)
(Intelligence)
Vellore Division
No.4, Bharathiyar salai,
Fort Round Road
Vellore-632 001

..Respondent(s) in both
WPs.

Prayer in WP No.27147 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN – 33DRXPA6580G1ZG/ 2022-23, quash the order dated 25.02.2026 passed therein.

Prayer in WP No.27147 of 2026: Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari calling for the records of the respondent in his proceedings in GSTIN – 33DRXPA6580G1ZG/ 2023-24, quash the order dated 25.02.2026 passed therein.



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WP No. 27147 of 2



For Petitioner(s)
in both WPs:

Mr.P.V.Sudakar

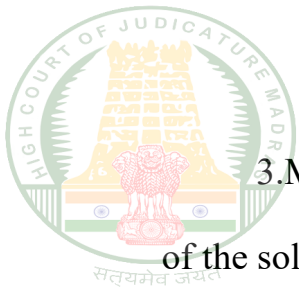
For Respondent(s)
in both WPs:

Ms.Amirta Dinakaran
Government Counsel (Tax)

COMMON ORDER

Assessment orders relating to two assessment periods are challenged in these writ petitions primarily on the ground that the petitioner was not provided a reasonable opportunity to attend personal hearings and submit supporting documents.

2.After advertng to the replies of the petitioner to the show cause notices, learned counsel for the petitioner submits that the petitioner was unable to attend the scheduled personal hearing on account of hospitalization. He relies on the discharge summary in this regard. He also contends that the petitioner has a strong case on merits. Illustratively, referring to the annual information statement of the petitioner, he points out that the turnover attributable to the Tamil Nadu operations is shown separately therein and that the proper officer committed an error in taking into account the all India turnover. Without prejudice, learned counsel submits that the petitioner agrees to remit 10% of the disputed tax demand under the impugned orders as a condition for remand. He has made an endorsement to that effect.



3. Ms. Amirta, learned Government Counsel (Tax) accepts notice on behalf of the sole respondent.

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4. The petitioner has made out a *prima facie* case that the orders impugned herein require reconsideration especially in relation to the manner in which turnover was reckoned. The discharge summary evidences that the petitioner was hospitalized during the relevant period. Therefore, subject to the remittance of 10% of the tax demand pertaining to each assessment order, said orders are set aside and these matters are remanded for reconsideration. After affording a reasonable opportunity to the petitioner, including a personal hearing, fresh orders shall be issued within three (3) months from the date of remittance of 10% in the manner prescribed above. Subject to fulfilment of this condition, the bank attachments are raised.

5. These Writ Petitions stand disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

24-07-2026

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

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SENTHILKUMAR RAMAMOORTHY, J.

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To

The State Tax officer
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