



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-07-2026**

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**THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY**

**WP No. 26076 of 2026  
and W.M.P.Nos.28470, 28473 & 28474 of 2026**

Anil Kumar, Proprietor,  
Tvl. Urvashi Engineering,  
17, Subhash Chandra Boss Street,  
MA, PO, CE Nagar, Gummidipondi,  
Chennai, Tamil Nadu 601 201.

..Petitioner(s)

Vs

1. The Deputy Commissioner CT  
DC GST Appeal, Chennai -1,  
Greens Road, Main building,  
2nd Floor, Chennai 06
2. The Assistant Commissioner ST  
Gummidipoondi Assessment Circle, Integrated  
Commercial Taxes Building, No.32, Elephant  
Gate Bridge Road, Chennai.
3. The Deputy Commercial Tax Officer II  
Gummidipoondi Assessment Circle No. 32,  
Integrated Commercial Taxes Office Buliding  
Complex, Elephant Gate road, Chennai- 03.
4. The Branch Manager  
Indian Bank, Mahaluxmi Towers plot No. C-1,  
Sector- 14, Kaushambimaharajpur, Ghaziabad,  
Uttar Pradesh.

..Respondent(s)



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

praying for the issuance of a Writ of Certiorari, call for the records on the files of the 3rd Respondent herein in GSTIN 33AOCPK3990B1ZA /2019-20 dated 23.08.2024, order under section 73 of the TNGST Act, 2017 and the summary of the order in Form GST DRC-07 both dated 23.08.2024 issued in Reference No. ZD330824210389C and Consequential order passed by the 1st Respondent in GSTIN/Temp ID/UIN 33AOCPK3990B1ZA dated 06.05.2025 issued in Reference Number ZD330525032455L and quash the same.

For Petitioner(s): Mr.Jayaprathap A N R

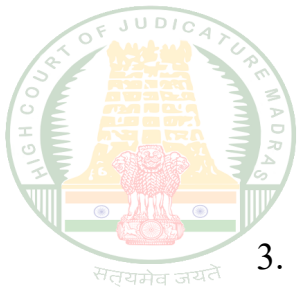
For Respondent(s): Ms.G.Dhana Madhri,  
Government Counsel (Tax) for R1 to R3

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### **ORDER**

An order dated 23.08.2024 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

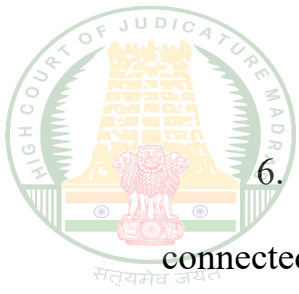
2. Ms.G.Dhana Madhri, learned Government Counsel (Tax), accepts notice on behalf of the respondents 1 to 3.



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 10% pre-deposit was made while lodging the appeal. In addition, he adds that recoveries aggregating to more than 40% were made. Subject to giving credit thereto, he submits that additional amounts would be remitted so that 50% of the tax demand is remitted in the aggregate. An endorsement to that effect has been made on the bundle.

5. Subject to verifying and confirming the amounts recovered earlier and subject further to additional remittance so as to remit 50% of the tax demand under the impugned order in the aggregate within **thirty days** from the date of receipt of a copy of this order, the impugned order is set aside so as to provide an opportunity to the petitioner to contest the matter on merits. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within **three months** from the date of remittance in the manner aforesaid. Subject to fulfilment of the above condition, the bank attachment shall stand raised.



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.

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

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**SENTHILKUMAR RAMAMOORTHY, J.**

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