



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-07-2026

CORAM

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

WP No. 26172 of 2026
and WMP Nos.28580 and 28582 of 2026

Shree Sathya Interiors private Limited
Rep. by its Managing Director
R.Venkateshwaran,
25(13), Papathy Ammal Street,
Ashok Nagar,
Kodambakkam,
Chennai - 600024

..Petitioner(s)

Vs

1. State Tax Officer (ST) /
Commercial Tax Officer
Ashok Nagar Assessment Circle,
No.1, Greams Road,
Annex Building 5th Floor,
PAPJM Building,
Chennai-600 006.

2. Deputy Commissioner (ST)
Chennai Central-I,
No.1, Greams Road,
Annex Building, 5th Floor,
PAPJM Building,
Chennai 600 006

..Respondent(s)

Prayer : 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 first Respondent impugned order in Form GST DRC-07 dated 16.12.2025 bearing No. ZD331225230809F along with the connected detailed order in 33AAGCS1313M2ZH/ 2021-2022 seeking to quash the same.



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For Petitioner(s):

M/s.D.S.Vipula

For Respondent(s):

Mr.R.Sethu Prabakaran
Government Counsel (Tax)

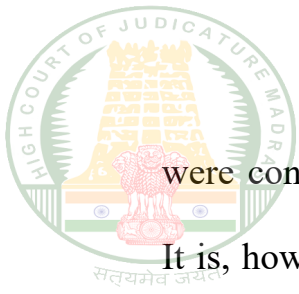
ORDER

Order dated 16.12.2025 is assailed primarily on the ground that a personal hearing was not provided and that the petitioner was not provided a reasonable opportunity to submit supporting documents.

2.Adverting to reply dated 07.11.2025, learned counsel for the petitioner submits that the petitioner explained that ITC was availed only in respect of taxable supplies and that there was no common credit. She also points out that a personal hearing was requested for in said reply, but no personal hearing was provided. Subject to giving credit to the 10% pre-deposit made while filing a statutory appeal, she submits that an additional 15% would be remitted by the petitioner as a condition for remand. She has made an endorsement to that effect.

3.Mr.Sethu Prabakaran, learned Government Counsel (Tax), accepts notice for the respondents. He submits that the tax proposals were confirmed because the petitioner did not submit any supporting documents.

4.On perusal of the impugned order, it is evident that the tax proposals



were confirmed on the ground that supporting documents were not submitted.

It is, however, noticeable that the petitioner requested for a personal hearing in reply dated 07.11.2025, but such personal hearing was not provided. Therefore, reconsideration is warranted especially in view of the petitioner's reply that ITC was not availed of in respect of exempt supplies and that such ITC only pertains to taxable supplies.

5. For the reasons aforesaid, subject to the petitioner remitting an additional 15% of the tax demand under the impugned order within 30 days from the date of receipt of a copy of this order, the impugned order is set aside and the matter is remanded for reconsideration. After providing a reasonable opportunity to the petitioner, including a personal hearing, a fresh order shall be issued within three (3) months from the date of remittance of the additional 15% by the petitioner. **Subject to fulfilment of this condition, the attachment, if any, of the bank account of the petitioner in relation to the impugned order shall stand raised.**

6. The Writ Petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

20-07-2026

Speaking/Non-speaking order
Neutral Citation: Yes/No
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SENTHILKUMAR RAMAMOORTHY, J.

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To

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