



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 30479 of 2026
and WMP.Nos.33462 & 33463 of 2026**

Indus Paints

Rep by its proprietor - Vijayakumar Suresh

2nd floor, No.31/A, 4th street

Tansi Nagar, Velacherry

Chennai-600 042.

..Petitioner

Vs

1. Assistant Commissioner (ST)
Velachery Assessment circle
No.571, Integrated commercial Taxes and
Registration Department (South Tower)
2nd floor, Anna salai, Nandanam
Chennai-35.

2. Deputy Commissioner (ST),
GST Appeal, No 1, 2nd Floor,
PAPJM Building, Greams Road, Chennai-06.

..Respondents

Prayer : Writ Petition is filed under Article 226 of the Constitution of India praying for issuance of Writ of Certiorari to call for the impugned order of the first respondent passed in GSTIN : 33BFUPS2908M1ZR/2018-19 dated 09-03-2024 and the consequential impugned order passed by the 2nd respondent with reference no. ZD3310241687868 dated 23-10-2024 and quash the same.

For Petitioner:

Mr. Kabil Dev S

For Respondents:

Ms. G. Dhana Madhri
Special Government Pleader (Tax)



ORDER

WEB COPY An order in original dated 09.03.2024 and appellate order dated 23.10.2024 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Ms. G. Dhana Madhri, learned Special Government Pleader (Tax), accepts notice on behalf of the respondents.

3. Learned counsel for the petitioner submits that more than 50% of the tax demand, out of the total demand of Rs.5,13,764/-, under the impugned order was recovered. He refers to the electronic liability ledger in this regard. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that more than 50% of the tax demand was indeed recovered from the electronic liability ledger of the petitioner, the impugned order in original is set aside so as to provide an opportunity to the petitioner to contest the tax demand on merits. Consequently, the matter is remanded to the first respondent for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within three months from the date of verifying and



confirming the above mentioned recovery. Subject to fulfilment of the above condition, the attachment, if any, of the bank account of the petitioner in relation to the order in original shall stand raised.

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

13-08-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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WEB COPY

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SENTHILKUMAR RAMAMOORTHY, J.

KJ

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