



WEB COPY

WP No. 32100 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 20-08-2026**

CORAM

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

**WP No. 32100 of 2026  
and W.M.P.Nos.35304 & 35305 of 2026**

Tvl Basha Ayathbasha Hussain  
GSTIN 33ACHP8632A1Z1, office at  
No. 151, Sri Jayalakashmi Nagar,  
Ariyanvoyal, Minjur, Tiruvallur 601 203.

..Petitioner(s)

Vs

1. The State Tax Officer  
Ponneri Assessment Circle,  
Commercial Taxes Department Building (North  
Division), 1st Floor, Room No 107, No 32  
Elephant Gate Bridge Road, Vepery  
Chennai 600 005
2. The Commercial Tax Officer  
Ponneri Assessment Circle, Zone III,  
Commercial Taxes Department Building North  
Division, 1st Floor, Room No. 107, No. 32,  
Elephant Gate Bridge Road, Vepery,  
Chennai 600 003.

..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 of the  
impugned order dated 01.02.2023 bearing reference No. GSTIN  
33ACHPH87632A1Z2 / 2018-19 passed by the 1st respondent and consequent  
order passed under section 73 bearing reference number ZD330223001289V  
dated 01.02.2023 by the 2nd respondent and quash the same.



For Petitioner(s):

Mr.Leeban Arivalagan

For Respondent(s):

I.Dinesh,  
Additional Government Pleader (Tax)

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### **ORDER**

An order dated 01.02.2023 is assailed on the ground that the petitioner did not have a reasonable opportunity to contest the tax demand on merits.

2. Mr.I.Dinesh, learned Additional Government Pleader (Tax), accepts notice on behalf of the respondents.

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 the entire tax demand under the impugned order was discharged. He refers to paragraph 6 of the affidavit in this regard. He adds that the corresponding challans have been enclosed. This aspect is required to be verified and confirmed.



5. Subject to verifying and confirming that the entire tax demand under the impugned order was recovered earlier, the impugned order is set aside so as to provide a reasonable opportunity to contest the tax demand on merits and the matter is remanded for re-consideration. After providing a reasonable opportunity to the petitioner, a fresh order shall be issued within *five months* from the date of confirming the above mentioned recovery.

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.

**20-08-2026**

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

**To**

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**SENTHILKUMAR RAMAMOORTHY, J.**

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