



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-08-2026

CORAM

THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP No. 31848 of 2026
and WMP.Nos.35017 & 35019 of 2026**

M/s.Sri Hardwarehose Pvt. Ltd.,
(Legal Name:Sri Aluminium House Private
Limited) Rep by its Managing Director,
(GSTIN -33AANCS5628N1ZR)
15, Gyanambal Garden,
IInd Street, Ayanavaram,
Chennai, Tamil Nadu- 600 023.

..Petitioner

Vs

1. The Deputy Commissioner (CT)
GST Appeal Chennai North,
PAPJM Building,
No.1, Greams Road, Chennai-06.
2. The State Tax Officer/
Commercial Tax Officer
Choolai Assessment Circle,
No.1, Greams Road,
PAPJM Annexure Building,
1st Floor, 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 records of the impugned order in GSTIN : 33AANCS5628N1ZR/2021-2022 dated 11.12.2025 along with the consequential DRC-07 Order under Section 73, Ref No. ZD331225167362L dated 11.12.2025, on the file of the Second Respondent herein and the consequential rejection of petitioner's appeal by the first respondent in ARN # AD3304260414880 dated 25.05.2026 and quash the same as illegal, arbitrary against the principles of natural justice and against the law.



For Petitioner:

Mr. J. Poojesh
for Mr. S Chetan Prakash

For Respondents:

Mr. R. Sethu Prabakaran
Government Advocate (Tax)

ORDER

An assessment order dated 11.12.2025 and appellate order dated 25.05.2026 are assailed in this writ petition on the ground of alleged breach of principles of natural justice.

2. Mr. R.Sethu Prabakaran, learned Government Advocate (Tax), accepts notice on behalf of the respondents.

3. Learned counsel for the petitioner submits that a sum of about Rs.2,98,000/- was remitted/recovered pursuant to the impugned order. He submits that this represents about 40% of the total tax demand under the impugned order. This aspect is required to be verified and confirmed.

4. Subject to verifying and confirming that about Rs.2,98,000/- was recovered towards the tax demand under the impugned order, said order is set aside so as to provide an opportunity to the petitioner to contest the tax proposal on merits. Consequently, the matter is remanded to the second 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 confirming the above mentioned recovery. In view of the impugned order being set aside, the attachment, if any, of the bank account of the petitioner in relation to the impugned order 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.

19-08-2026

Index : Yes/No

Neutral Citation : Yes/No

KJ

To

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SENTHILKUMAR RAMAMOORTHY, J.

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